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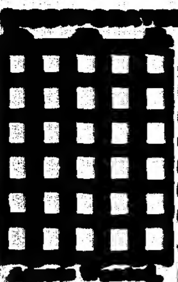

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Dated New York, March 8th, 1892.

L. A. WRAY,
Assignee,

ROBERTSONS & HARMON,
Attorneys for Assignee.

IN PURSUANCE OF AN ORDER MADE BY HON. ROGER A. PRYOR, one of the Judges of the Court of Common Pleas, in and for the City and County of New York, on the 24th day of February, 1892, notice is hereby given to all creditors and persons having claims against Charles H. Kohlhaas, lately doing business in the City and County of New York, that they are required to present their claims, with the vouchers therefor, duly verified, to the subscriber, the duly appointed substituted assignee of said Charles H. Kohlhaas, for the benefit of creditors, at his place of transacting business, Nos. 49 and 51 Chambers street, in the City of New York, on or before the 23d day of May, 1892.

Dated New York, February 24th, 1892.

F. W. BRODSKY,
Substituted Assignee.

JOHN E. BRODSKY,
Attorney for Assignee.

IN PURSUANCE OF AN ORDER MADE BY THE HON. ROGER A. PRYOR, Judge of the Court of Common Pleas in and for the City and County of New York, on the 5th day of February, 1892, notice is hereby given to all the creditors and persons having claims against Joseph Zweigel, lately doing business in the City and County of New York, that they are required to present their claims, with the vouchers therefor, duly verified, to the subscriber, the duly appointed assignee of the said Joseph Zweigel, for the benefit of creditors, at his place of transacting business, No. 42 Maiden lane, in the City of New York, on or before the 22d day of April, 1892.

Dated New York, February 5th, 1892.

FREDERICK KAFFEMAN,
Assignee.

JOSEPH KOHLER,
Attorney for Assignee,
280 Broadway, New York City.

COURT OF COMMON PLEAS IN AND FOR THE City and County of New York—John P. Hunt, plaintiff, against Hugh Finnan, Lawrence Finnan, Finnan, wife of Lawrence Finnan (her first name being unknown to plaintiff), James Finnan, Finnan, wife of James Finnan, (her first name being unknown to plaintiff), Rose Godfrey (formerly Rose Finnan), William J Godfrey, her husband, Mary Ann Finnan, Julia Finnan, Mary A. McGeogh (or McGough), wife of Edward J. McGeogh (or McGough), Agnes McCusker (or McCloskey), wife of James McCusker (or McCloskey), Bradley, widow of John J. Bradley, deceased, if he died leaving a widow, and the devisees (if any) of said John J. Bradley, deceased, and all other persons being or claiming to be the heirs at law of the said John J. Bradley, deceased, and the wives of such persons (if any), and the grantees, mortgagees and judgment creditors, and the heirs and devisees of said grantees, mortgagees and judgment creditors of such persons, or any of them, and all persons claiming under or through them, said persons being unknown to plaintiff, defendants.

To the above named defendants and each of them:

You are hereby summoned to answer the amended and supplemental complaint in this action, and to serve a copy of your answer on the plaintiff's attorney within twenty days after the service of this summons, exclusive of the day of service; and in case of your failure to appear or answer, judgment will be taken against you by default, for the relief demanded in the amended and supplemental complaint.

Dated February 6th, 1892.

THOMAS C. ENNEVER,
Plaintiff's Attorney.

Post Office address and office, No. 132 Nassau street New York City.

To Hugh Finnan, Lawrence Finnan, Finnan, wife of Lawrence Finnan (her first name being unknown to plaintiff), James Finnan, Finnan, wife of James Finnan (her first name being unknown to plaintiff), Rose Godfrey (formerly Rose Finnan), William J. Godfrey, her husband, Mary Ann Finnan, Julia Finnan, Bradley, widow of John J. Bradley, deceased, if he died leaving a widow, and the devisees (if any) of said John J. Bradley, deceased, and all other persons being or claiming to be the heirs at law of the said John J. Bradley, deceased, and the wives of such persons (if any) and the grantees, mortgagees and judgment creditors, and the heirs and devisees of said grantees, mortgagees and judgment creditors of such persons, or any of them, and all persons claiming under or through them, said persons being unknown to plaintiff:

The foregoing supplemental summons is served upon you by publication, pursuant to an order of Hon. Roger A. Pryor, Judge of the Court of Common Pleas for the City and County of New York, dated and filed the 15th day of February, 1892, with the supplemental and amended complaint in the office of the Clerk of the said Court of Common Pleas in and for the City and County of New York, at the County Court House, New York City.

THOMAS C. ENNEVER,
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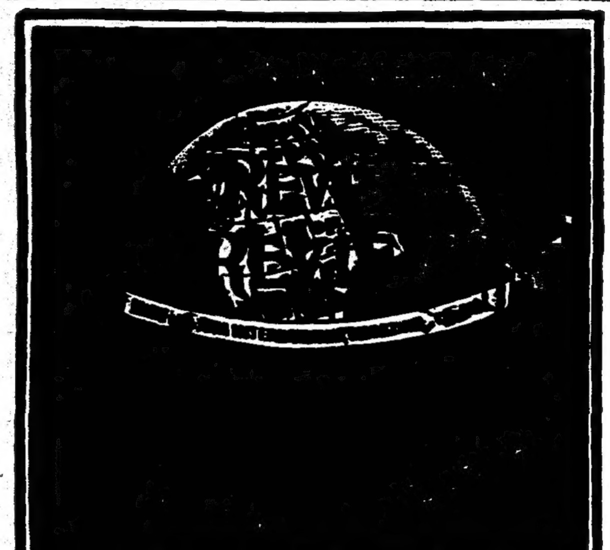

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THE STANDARD

VOL. XI. NEW YORK, WEDNESDAY, MARCH 16, 1892. No. 11.

THE RIGHT TO VOTE.—Joel Benton argues in the Social Economist that the right to vote is not a right in the first instance, but a privilege conferred by the State. But pray what is the State? Under the theory of the divine right of kings, it is something apart from the people; but under the democratic theory, what is it but the people themselves? Is popular government a right, or is it a privilege conferred by—by what shall we say, if there is no power superior to the people? If popular government is a right, voting is a right and not a privilege; for the people do not have even the appearance of self-government unless they are in a position to control the agencies of government. If popular government is not a right, monarchy, or aristocracy, or anarchy must be the just form. If not a matter of right but of privilege or conquest, a superior right must have been abdicated or conquered. Whose right was abdicated? Whose right was wrested from him by force? It is no answer to say, as Mr. Benton does, that women are not allowed to vote. That argues no more than that rights are still withheld, not that they do not exist. Neither does he take anything by his plea that convicts, idiots, and infants are denied what he calls the privilege of voting. No one asserts that infants are entitled to self-government—not even the infants; the same may be said of idiots; and as to convicts, they are deprived of the indisputable right to life as well as of the "privilege" of voting.

TARIFF REDUCTION AND RECIPROCITY.—As tariff reduction carried to the ultimate is free trade, and reciprocity carried to the ultimate is also free trade, free traders are obliged, when the alternative of supporting a tariff reduction par y or a reciprocity party is offered, to determine from which they may more confidently expect the absolute annihilation of protection both in principle and practice. Disturbing factors aside, they will expect this of the tariff reduction party. Its arguments being necessarily of a free trade cast, its influence upon public opinion must be in the direction of free trade, even though it makes no legislative progress; the arguments of the reciprocity party, on the other hand, are protective in character, and calculated to impress the people with the notion that protection is essential, if not in building up home industries, then in forcing other people to trade with us whether they will or not. Hence it is that, thus far since Cleveland's tariff message, free traders and single tax men have gone with the Democratic party. But if the Democratic party should turn in its path, neither agitating nor legislating in the direction of free trade, but actually declaring against it, or turning to less vital issues, and nominating candidates who seek office not as a trust but as a personal perquisite, and at the same time the Republican party should adopt universal reciprocity as its policy, the motives that led thousands of free traders and single tax men into the ranks of the Democratic party would drive them over to its adversary. If the Democratic leaders think they can win the next election with the votes of Democratic pastisans alone, let them try the experiment.

SOCIALISM AND INDIVIDUALISM.—The tendency toward the division of political sentiment between socialism and individualism is flowing faster while it broadens. New South Wales, Australia, furnishes a new and more striking instance. The single tax with free trade is the underlying and declared doctrine of one of the principal bodies which is rising out of the ashes of the old parties, and land nationalization with protective tariffs is the underlying and declared doctrine of the other. Each party centres around the land question; but one does it in harmony with the socialistic theory, and the other with individualism.

Land nationalization, like protection, is part of socialism. It implies governmental regulation of private enterprise. Individual landlordism being a bad thing, socialists propose to substitute the government as one great landlord, without whose consent no land shall be used, just as now no land may be used without the consent of some one or more of many landlords. And competition, in the way we see it operate, being also bad, they propose to abolish that by placing production and trade under the management of government.

The single tax with free trade, on the other hand, necessitates the least possible government. Landlordism is bad, but economic rent is not. Economic rent will exist, government or no government, and its existence is the one great fact, so far as property is concerned, that justifies government. Every man's right to land is equal, but when two men want the same land government is necessary to determine which shall have it. That necessity should be met by requiring him who gets it to pay over its value for the benefit of both, which would make all land common until more than one man needed the same land. It is the nearest possible approach to individualism. And it would remove obstructions in the way of free competition, which now make competition itself seem a bad thing.

The question of socialism or individualism will be more and more distinctly the politics of the future, as in the past it has vaguely been, and New South Wales leads in the formation of parties on that line.

THE LONDON ELECTION.—Harold Frederic, the correspondent at London of the New York Times, the best regular American correspondent abroad, sees the importance of the recent County Council election in London very clearly. It will be remembered that cable reports showed the election of eighty-four so-called "Progressives," against thirty-four "Reactionists." The "Progressives" included some Socialists and some labor men, but were chiefly made up of single tax men, limited and unlimited, and the issue, as we showed two weeks before the election, was distinctly a single tax issue. The former Council was at a deadlock over the question of demanding of Parliament the right to tax land values, or ground rents as the English say, for the construction and maintenance of public improvements, and upon that question parties formed and went to the people of London, with the result of completely routing the landed interests. Mr. Frederic says that the election was "really carried by appeals to the hatred of the present land system and of the great metropolitan landlords like the Dukes of Westminister, Bedford, and Portland," and that "it is obvious that when the Liberals lock horns with the lords over the Irish question, this injustice of ground rents cannot be kept out." This is as we also have predicted. The land question has come into the practical politics of Great Britain; it has come in the only form in which it can be made effective for abolishing landlordism, that of the single tax; and it has come to stay until it is justly settled.

LEGISLATION FOR INSURANCE AGENTS.—Another vicious bill of the paternal kind, which has been introduced in the New York Legislature, and, if adopted, will probably find its way into the laws of other States, provides for the regulation of insurance companies. In many respects this bill may be within the legitimate scope of Legislative regulation, and quite desirable; but it declares that no person shall act as an agent or sub-agent for the procurement of appl cations for policies unless licensed by the State Insurance Department, after the payment of a fee of $25, and it makes it a misdemeanor for any policy-holder to accept a rebate on a contract of insurance.

The only possible excuse for requiring physicians, druggists, and lawyers to be licensed, is the fact that they need peculiar knowledge and skill, from lack of which they might endanger the health or the property rights of people, who, ignorant in what relates to those specialties, are compelled to entrust their interests confidingly to its professors. A similar excuse might be urged in behalf of a law requiring mechanics to be licensed. But even this doubtful excuse cannot be put forward in support of the proposition to license insurance agents. No lack of skill on the part of an insurance agent can hurt any one but himself; and if the license is intended to impose character qualifications, a license system might as well be at once applied to all vocations—to store clerks, janitors, reporters, merchants, publishers, and editors, along with insurance agents.

The real object of the proposed license is to limit employment in canvassing for risks. At present anyone can become an insurance agent. If he possesses the requisite qualifications and is industrious, he will succeed; if he lacks in either particular he will fail as an agent; and in no way, except as a common thief, can he jeopordize any one's rights. But under the proposed law, he must part with a considerable sum of money before he may even put his qualifications to the test. This would deter many men from entering the vocation, and to that extent it would protect those who are already in it.

Just as the license feature for agents restricts employment, does the no-rebate feature restrict competition for business, primarily among agents and secondarily among companies. The actual cost of insurance can be ascertained only by experience. As business increases the cost tends downward. One of the means of ascertaining cost and changes in cost is competition among agents for business; what they at first give to some by way of rebate to obtain business, will, under the spur of competition, and to obtain more business, come to be given by the companies to all. In this way the rates of insurance tend toward actual cost. Nor will the agents

loss by having their commissions reduced in order that rates of insurance may be lowered. Their compensation is not regulated by the profits of insurance, but by the ordinary rates of wages in all employments.

All such laws as this are unsound in principle and pernicious in operation. They belong to the long list of enactments with which our statute books have been padded by superficial men, who, upon seeing an evil, rush off to the Legislature with a demand for some restrictive law for its suppression. It is time to face about. A firm front should be opposed to all that class of legislation.

TARIFF AND SILVER.—It is quite evident from a comparison of the free silver question with the tariff question made by Harper's Weekly that our contemporary sees nothing in the tariff reform but a fiscal change. To it, as to the free silver men of the West, tariff reform is only a question of more or less taxation, or of more or less corruption. Hence, in its estimation, as in theirs, the silver issue is quite as important, if not more important, than the tariff issue. But what is involved in the silver issue? According to hard money men, free coinage is equivalent to a scaling down of debts. This should, of course, be condemned, just as a direct law for that purpose should be; but its effects would soon pass, and so far as current trade was concerned it would have, if any effect at all, only a slight one of slight duration. Trade would go on as before, on a new basis perhaps, but without increased friction. The silver issue is of far more importance from the point of view of free silver men than it is from that of their adversaries. They believe that free silver would improve trade. In this they may be mistaken, and we believe that they are; but they aim at something compared to which questions of more or less taxation, and questions of scaling old debts, are trifles. They aim at the enlivening and extension of trade. Both sides are mistaken as to the relative importance of the tariff question; the free silver men because they do not recognize tariff reform as a factor in promoting free trade, and the hard money men because they do not recognize the transcendant importance of free trade. It is only such a mistake as this that can account for the disposition of both to put the silver issue ahead of the tariff issue.

ONE OF CANADA'S WISE MEN.—An attempt has been made in Toronto to obtain parliamentary authority for submitting the single tax question to the people, but the land owners sent their special pleaders in force to the appeal to the municipal council to leave things as they are. The chief of these special pleaders was one Dr. Barrick, who, however much he may know about medicine, or divinity, or philosophy, or law—according to which science his title may refer to—evidently knows nothing about either taxation or justice. The poor widow with a shabby house on a valuable lot figures bravely in the doctor's plea, after the manner now so familiar to us; but his great reliance is on an important discovery which he seems to have made, that the community enhances the value of buildings, of goods, of money, of mortgages, and, in fact, of everything, as well as the value of land. From this the doctor gravely argues that, according to the single tax theory, nothing should be exempt from taxation. We are curious to see the community in which the value of other things than land is enhanced by greater population, or better government, or both. All our observation supports the inference that it is land alone, not other things at all, to which growth of population and improvements in government add value. Goods are cheaper in large cities than in small ones, in sparsely settled countries than in thickly settled countries, in well governed than in ill governed communities; but land is dearer. And as to houses, is it possible that in Toronto houses grow in value with the growth of the city. It is not so anywhere else. Improved real estate is often said to grow in value with the growth of the community; but when the improvements are destroyed it is found that it was the land after all and not the improvements that had become more valuable. We shall await with much interest, and perhaps some anxiety, for a full explanation of Dr. Barrick's discovery, that the value of labor products as well as the value of land is increased by the community. We hope, however, that the learned doctor has made a mistak..

THE DEMOCRATIC NOMINATION.—The drift of Democratic opinion is once more flowing toward Cleveland as the Presidential nominee of the party. When the tariff reform fight under his leadership resulted in a large popular majority, but owing to the electoral system he was defeated, there was but one sentiment as to the candidate for 1892. All eyes were turned toward Grover Cleveland. There would have been no change in this but for the manœuvres of David B. Hill to secure the nomination for himself. For a time he turned harmony into discord. He was seconded by the protectionists of the party, and, reinforced by all that class of men who look upon political parties as means for obtaining offices and not at all as means for advancing good government, he brought about a condition which made it appear not absurd that Cleveland would be cast aside, but that Hill would be taken in his stead. As Hill's reputation spread abroad, however, his prospects faded.

Nevertheless, Cleveland did not at once come again to the front. It was at first assumed that New York was so hopelessly divided that no candidate from that state could obtain its electoral vote, and a number of "favorite sons" were brought forward in different states. Among these the most prominent were Palmer and Boies, either of whom would make as good a president as the Democratic party at this time could possibly put into the chair. But neither of them would make as good a candidate as Cleveland. In national strength he overshadows all. The effort that with them would make the election close, would elect him. This fact is now receiving recognition over the country. Democratic newspapers begin to see that with Democratic votes alone the Democratic party cannot win the next election. They also begin to appreciate the danger of allowing the convention to get into confusion over contests between "favorite sons," thus affording Hill an opportunity, when unable to secure the nomination for himself, to make a coalition with some "favorite son."

There is only one way of crushing Hill and the kind of politics he represents. It is to unite all the opposition to him upon Cleveland, with whom he can make no bargains, and whose selection is Hill's destruction. With Cleveland's nomination the Democratic party would be united in every State, and would draw to it that controlling independent vote, without the aid of which it goes to inevitable defeat. All this the party appreciates better every day. It is impossible to compare the tone of the general Democratic press of a month ago with its tone of to-day without concluding that the party is after all coming to its senses, and that it will not play the role of "the same old donkey," which one of the comic parties in a witty cartoon recently prophesied for it.

JAY GOULD'S CONTRIBUTION.—The newspapers are agitated of late because a coterie of clergymen have accepted $10,000 from Jay Gould for church extension. On one side it is insisted that as Gould's money is tainted it is improper for churches to accept gifts from him; the other declares that his money is as useful as any one else's, and, since he was never convicted of stealing, that clergymen are justified in taking it and thanking him, regardless of how he got it. The Sun, which defends these clergymen, puts the subject in this form: "Mr. Henry George contends that money obtained by individuals from the mere rise in the value of land is an outrage on the community generally. If that is so, and this principle is adopted, no religious or charitable contribution ought to be accepted from Mr. Astor, Mr. Goelet, Mr. Rhinelander, and other rich men who are now importuned for such gifts by church and religious and charitable societies." But there is a difference between these gentlemen and Mr. Gould. They have no better title, it is true, to the wealth they get from land values than Jay Gould, or a forger, a burglar, or a sneak thief has to his plunder; but they have as much right to it as any one else has. They receive it not because of any dishonesty on their part, but because by means of our social institutions we give it to them. Though their wealth from this source is unearned by them, and, therefore, since all wealth is earned by somebody, it must be earned by others from whom it is taken, their possession of it is in no wise tainted with corruption. It belongs to the community; but the community does not at present see fit to take it, and for this they are no more to blame than the poorest voter of the East side. Is it quite the same with Jay Gould's wealth? If not, would the fact that Mr. Gould has never been convicted of crime in procuring his wealth make any difference? If it would, it would make the same difference respecting a successful forger or burglar, and we must regard the church, like the outer world, as willing to condone any crime which the law fails to punish, provided the criminal devotes part of his plunder to church extension.

TO WHOM WEALTH BELONGS.—The Chicago Evening Journal lays down the proposition that "wealth belongs to all who are engaged in the various processes by which it is created." To this proposition we heartily assent. We also assent to its further statement that "good wages for a good day's work is the share of the wealth belonging to the man who earns it," and that "that part of the wealth which consists of the profits of the establishment belongs to the man, or men, or corporation owning it." But what is a good day's wages, and what a good day's work? Can the Journal tell? Can anyone? Certainly not. That can be determined only by what men are willing to work for. They are the best judges. But if men are coerced, can the wages they accept be said to be the wages they are willing to work for? The Journal will not say so. It may say, however, that men are no longer coerced; that they are free to refuse to work when the terms do not suit them. But is that true? Coercion does not necessarily imply bodily duress. If the natural opportunities for work are withdrawn from all workmen who cannot advance large amounts of capital, and without working they must starve, they are forced to find a master and are not in posi-

tion to make free contracts for the sale of their labor. They are then coerced. So long as land is monopolized, and no Chicago paper can have the temerity to deny that it is monopolized, workmen contract under coercion; and it is as impossible to tell what are good wages as it would be to tell the general temperature by means of a thermometer imbedded in a cake of ice. And is the Journal as sure as we are of the truth of its proposition that "wealth belongs to all who are engaged in the various processes by which it is created?" This implies that no wealth belongs to any one who is not engaged in some process of production. But every one who is in the receipt of an income from valuable land is to that extent not engaged in any process of production. He does not aid by contributing the land; that was contributed many ages before he was born, and it could not possibly run away if he ceased to hold it. Will the Journal kindly tell its readers where such a man belongs in its theory that "wealth belongs to all who are engaged in the various processes by which it is created?"

AN ENLARGED MARKET.—The report of the Statistician of the Department of Agriculture, for February, on the value of farm animals, makes (on page 8) a candid democratic announcement, in which the beauties of free trade are illustrated. "The year has witnessed the removal," it says, "of the embargo on American pork products in most of the countries of Europe, giving an enlarged market, and one whose resources will only be appreciated as its wants become gradually known. These combinations of favorable conditions have resulted in an advance in farm prices of 10 per cent., and the increased value per head alone has added $23,000,000 to the farm wealth of the country in a single year."

Advanced farm prices 10 per cent.! added $23,000,000 to the wealth of the country in a single year! Consider that all this came from lifting the embargo from only one commodity. What a wonderful mine of wealth awaits us under absolute free trade.

SINGLE TAX INVESTIGATION IN WASHINGTON.

HENRY GEORGE, JR.

The most important public occurrence in the District of Columbia in favor of the single tax cause took place last Saturday, March 12, when the District Commissioners gave a public hearing on Tom L. Johnson's bill to shift taxation in the District from improvements to land values. To those not familiar with the form of District government it should be said that there is no municipal legislative body here. Congress passes all the municipal laws and has them administered by three commissioners, appointed by the President. Each House of Congress has a District Committee, to which all matters pertaining to legislation for the District of Columbia are referred. The District committees customarily refer much of their business to the commissioners, whose approval or condemnation in most instances determines the action of the Congressional committees. Mr. Johnson's bill, on being introduced in the House, was referred to the District Committee, and by that committee referred to the District Commissioners. It was therefore here that the first contest had to be made, and in accordance with public notice the friends and opponents of the bill assembled in the office of the Board of Commissioners Saturday at noon.

It was an interesting little assemblage. The three Commissioners, experienced looking, white-haired men, sat together in a bow window with a large table before them. At one end of the table sat Mr. Johnson with his maps, books, and papers, and at either hand Congressman Warner and Congressman Simpson. Near by sat Charles Hemingway, who had drafted the bill. Ranged about the room and crowding in the doorways were prominent citizens, "property owners," and persons conspicuous in the single tax movement. Against the wall, but in places where they could hear, sat the District Assessor, Matthew Trimble, and his three assistants, one of them a middle-aged, fine-looking colored man.

The chairman of the Board, Commissioner Douglass, politely, and in the briefest manner, explained the reason of the hearing, and read the bill under consideration, after which he called upon Mr. Johnson to speak upon it.

Everybody gave close attention when Mr. Johnson arose. "I appear in behalf of this bill," said he, "which proposes to change the plan of assessing property in the District of Columbia by relieving improvements and putting taxation entirely on land values. I do not come here in antagonism to any interest in the District. I am not unfriendly to the District. I come to urge what I believe will be a great benefit to the District and its people."

Commissioner Douglass gravely nodded assent and Mr. Johnson went on: "We find by looking at the assessment returns of the District for 1891, that the value of improvements just about equals the value of the land. That is to say, the result of that assessment is that the houses, the improvements, all that lies above the land, is about equal in value to the land itself. So that if the tax assessment remains as it is and you were to take the tax off the improvements, to raise the same amount of money you would have to levy twice the rate on the land or $3 instead of $1.50."

CONGRESSMAN TOM L. JOHNSON.

Mr. Johnson then spread out on the table a large map of the District of Columbia. He said that at first blush it might be thought that this change would fall heaviest upon the poorer people of the city, but the contrary is true. He had taken twelve blocks in the most important part of the business centre, and twelve blocks in the poorer residence section, and found that, according to the Assessor's published figures, in the latter locality the value of improvements amounted to 69 per cent., and the value of the land 31 per cent. of the total real estate assessment; while in the former section, that is, in the business centre, almost the reverse is true, 39 per cent. of the assessed value constituting the value of improvements, and 61 per cent. the value of the land. In other words, that in the residence section the improvements exceeded twice the value of the land they rested upon, while in the business section the land value amounted to almost double the value of the improvements.

"If you start from the centre of the city," said Mr. Johnson, pointing to the map, "you find the value of the improvements low as compared to the value of the land; and as you approach the outskirts you find the value of the improvements is high. So that to relieve improvements of taxation does not relieve the people in the centre of the city, but the people in the small houses towards the outskirts—the people having small homes."

The commissioners seemed interested in this statement, the chief Assessor was a little confused, and a bunch of single tax men, sitting in a corner, broke into loud applause and looked as happy as if they had just heard that they were heirs to large fortunes. Mr. Johnson smiled and said that that was only the beginning, that his deductions had been drawn from the official assessments, but that those assessments were far from the true conditions, since after a careful study of the subject, employing the services of six experienced and well known real estate agents, he had concluded that the most valuable land in the city was greatly undervalued by the Assessor. These real estate experts selected twenty-eight typical blocks from various parts of the city, and without knowing what the information was desired for, had determined land value, exclusive of improvements, from their knowledge of recent sales. The value of the land of these twenty-eight blocks as given by the Assessor was $3,850,000. As estimated by the experts this value amounted to $15,294,000. In one block, perhaps the most valuable block in Washington, the Assessor's valuation amounted to only 14 per cent. of the expert's valuation, and some lots were assessed at $6 a square foot, for which the owners had refused $65 a square foot. But, working away from the centre of the city it was found that the Assessor's valuations were found to be nearer and nearer the true value of the land. The assessed value of the land in the whole District is $76,451,000. The true value, as based on the estimate for these twenty-eight typical blocks, is $305,904,000.

Commissioner Douglass: "That is, as you go out towards the outskirts the assessment and valuation approach each other?"

Mr. Johnson: "Yes, sir."

Commissioner Douglass: "And, as you come towards the centre of the city, where land is more valuable, the assessment and valuation get wider and wider apart?"

Mr. Johnson: "Yes, sir. And that is natural when you come to think about it. The small owner who has only a small amount of property has not the time to go to the Board of Equalization, and have the assessment reduced, but the man who has $150,000 worth of property can well afford to go before the Assessors and have his assessment cut down. My attack is on the fundamental principle of the scheme. Taxing improvements is in favor of the rich and against the poor; it operates to prevent improvements, and puts a premium on the miserable shanty which stands next to a fine building. And it is the man who will put up the fine buildings, and who will make other improvements in the city, that we would like to have. We would like to get rid of the shanties. This plan makes it every man's incentive to do the thing we want done. We charge him no more tax whether he has a building on the land or whether it is vacant. Under the present system we tax him in proportion as he improves."

Henry George, Jr., eldest son of Henry George, was born at Sacramento, Cal., on the 3d of November, 1862. He received his education at public schools, learned to set type in San Francisco, came East in 1881, and after spending some time on the Brooklyn Eagle as a reporter, he went with Mr. George as private secretary to England in 1883-84. He was managing editor of THE STANDARD in 1889, and since 1890 has been engaged in newspaper work at Washington, D. C. Last summer he made a trip to England as the correspondent of several papers in the United States, among them being the Boston Globe, the New York World, the Chicago News, and the Indianapolis Sentinel, when he also wrote weekly letters for THE STANDARD. He is a hard student, and a clear and graceful writer who is certain to make a mark for himself.

Mr. Johnson then handed around some cards containing the following tabulations:

Present revenues: from land	$1,131,695
" " " improvements	1,030 882
" " " personalty	180,366
Total	$2,342,943
Official assessment of 28 typical blocks	$3,850,609
True value " " "	15,294,367

Assessed value is, therefore, 23 per cent. of true value.

Official assessed value of all land in the district	$76,451,028
Estimated true value " " " "	305,904,112

Revenue from true value of land:

At $0 76	on each $100	$2 342 943
At 1.00	on each 100	3,059,041
At 1.00 and $1.50	on each 100	4,500,000

Mr. Johnson then pointed out that if a true valuation of the land were made by the Assessor a sum far in excess of the present revenue would be raised without increasing the rate of taxation. The present revenue obtained from taxing both land and improvements amounts to $2,342,943, and the present tax is $1 50 in $100 on residential and business land, and $1 on farming land in the district. On a true valuation of the land, $4,500,000 could be raised at the present rate of $1 50 and $1 in the $100, $3,059,041 could be raised by a tax of $1, and the present revenue of $2,342,943 by a tax of 76 cents. Mr. Johnson said, in conclusion, that he had taken great care in making his estimates, and thought that if there was anything wrong with them it was that they were too conservative. He then announced that if the Commissioners had any questions to ask he would be glad to try and answer. But the Commissioners had nothing whatever to say. They denied nothing; they affirmed nothing. They did not open their lips.

But a lady, the only lady present, Mrs. E. E. Briggs, a large land owner, wanted to say something. She put in a vehement protest against transferring taxation from improvements and concentrating it on land. "I own a square," she said. "It is open, save for one house, which I occupy. It is practically an open park and improves the value of the houses facing it. I don't get a penny for it. I have already to pay money out in the taxes."

Commissioner Douglass: "She is one of the persons whom the bill would hurt. She is one of the large owners of unimproved property."

Mr. Johnson: "It is not possible to devise a scheme that does not hurt somebody. It would not hurt her if she improved her land. It offers an inducement to improve land. The present plan offers an inducement to keep land unimproved."

A man in the back got up at this point. It was our good single tax friend Monahan, who couldn't keep still any longer. Addressing the lady he said: "I would like to ask what would be the condition of Washington if everybody used their land as this lady does—with only one house on a whole square?

Mr. Johnson answered that "the effect would be that Washington would soon be without a population," and there was loud laughter.

Dr. Robert Reyburn, famous throughout the country as one of the physicians attending Garfield at his assassination, quietly arose and declared himself strongly in favor of the bill. He believed land values should bear the burden of taxation, and gave a number of striking instances of the way the improver was punished and the way the land holder, simply as holder, was rewarded. He earnestly hoped the commissioners would approve the bill, and that it would go into effect.

When Dr. Reyburn sat down another property owner was ready. He was Thomas H. Smith, owner of valuable land, improved and unimproved, and, indeed, of the very building in which the hearing was then going on. He had come in late and stood in a doorway, his eyes snapping and his whole manner breathing defiance. He wanted to know who the bill was "going to benefit." Did it propose to exempt the owner of the big Washington Loan and Trust Office building?

Commissioner Douglass answered and showed that he had obtained a clear idea of the bill. He said: "The bill operates without regard to individual interest, the individual being merged in the whole. The argument is that the assessment of land at its true value, as the figures show, would raise $4,000,000 instead of two and a half or three millions. It would make a difference to the Washington Loan and Trust Company, and so it would to the man who owns property next to it, but it would equalize the thing, and would induce people who own land to improve it. At the same time the District should get more revenue."

Paul T. Bowen, representing District Assembly 66, of the Knights of Labor, which had, after exhaustive discussion, endorsed the bill by unanimous vote, was the next to address the commissioners, and he made a ringing single tax speech, saying that his organization supported the bill because they believed it would bring about three great results: Firstly, increase employment and raise wages; secondly, lower rents; and thirdly give relief from taxation.

After Mr. Bowen came George C. Henning, President of the Traders' National Bank, of Washington. He stated that eight years ago he suggested, through the columns of the Washington Post, the plan which now appears in the bill under consideration, without knowing that he had been anticipated by another—Henry George—in regard to this matter of the taxing the value of land. He said that this method of taxation would raise the revenue necessary for the local government with the least expense and the least possible hardship to the people.

By this time Mrs. Briggs had got together again, and ventured to remark that the bill could not help the renter, because the landlord would add his land tax to his rent.

This brought John DeWitt Warner to his feet. "The extent of the rent," said he, "that the landlord can exact from the tenant must depend upon the supply of houses. If we have in the City of Washington, as we do have, a large number of lots that have houses upon them, and a large number of lots which do not have houses upon them, then the system of taxation which fines or taxes the man who puts a house upon a lot, reduces the number of houses which are offered to tenants, and thereby enables the landlord to charge higher rent to the man who wants to rent. While, on the other hand, a system of taxation which will relieve the man who is a public benefactor by building more houses, from any part of the taxes on those improvements, and will offer inducements for building more houses, the number of houses in proportion to the number of tenants will be increased."

Mrs. Briggs: "It seems to me that the poor man who has to pay the rent will be taxed.

Mr. Warner: "So far as my experience goes, it is not the poor man who can afford to hold lots which are unimproved and which have no houses upon them. It is the people who can afford to pay taxes and who do not have to pay rent but own their own houses, and who can afford to hold vacant lots. So far as the poor man owns any land it is that on which his little house is located, and under the present system it is taxed more than it would be under the plan proposed."

CONGRESSMAN JOHN DE WITT WARNER.

E. W. Oyster, of the Federation of Labor, was the next supporter of the bill, and spoke in much the same strain as Mr. Bowen. He and Mr. Bowen, he said, represented nine tenths of all the mechanics in the District of Columbia, and that they were as a unit for the bill.

The last objector to the bill was M. I. Weller, a prominent real estate agent, and a member of the East Washington Association, a landowners' organization. Curiously enough, Mr. Weller was one of the experts whom Mr. Johnson had called in to help him determine the real value of the land of Washington. Mr. Weller had "come to scoff and stayed to pray"—that is, he learned so very much before he got up to speak, and from interruptions during his speaking, that he seemed perplexed and confused, and afterwards admitted that he half believed the other side had the best of the argument. Among other things he said that there was now three thousand vacant houses in Washington, whereupon Charles Newburg got up and poured in half a dozen questions that went to prove that there were a great many houses in Washington containing two, three, and four families each, and that if it was proposed to give everybody a separate house there wouldn't be enough houses to go around.

Everybody laughed, and Mr. Weller joined, but he made no attempt to answer. He merely remarked that if houses got so cheap people with money wouldn't invest, at which a voice said: "But wouldn't the mechanic build? Yes, he would."

Jackson H. Ralston said he addressed the Commissioners in behalf of the Washington Single Tax Club. He made a short, terse, pointed argument that sent every shaft home. Among the things he said was this, that the number of houses was not the only thing to be considered; the character of the houses had a great deal to do with the matter. He cited the case of Baltimore, in which, in 1881 or 1882, that city relieved manufacturing establishments of all kinds, no matter how extensive, of all taxation, and stated that the manufactories had enormously increased in consequence.

Mr. Johnson closed the hearing with the following spirited words: "I wish to thank the commissioners for their courtesy in giving us such an extensive hearing, and I will only occupy a few moments in closing. There is one side of this question that I purposely did not touch upon in opening this discussion. That was the ethical side. I merely presented statistics to show that the value of the land of this District was really $305,000,000 instead of $76,000,000, as assessed. But the strong side of this case is the ethical side. It is in answer to that question which a man is apt to ask at first, 'why is it that one class of property should bear all the burden of taxation? Why is it that men should not divide this load of taxation according to their wealth?' The answer is very simple, and it is the greatest mistake in civilization to day that it has not been universally appreciated. Land in the District of Columbia gets every farthing of its benefit from government, every street completed, every sewer built, every single dollar spent in improvements benefit land values, and can benefit nothing else. Just as you beautify the city, you increase the value of the land. The value of any building or of any article of any kind, whether it is a church steeple or a wheelbarrow, is measured by its cost of production. You cannot measure land values that way. Land values are measured by an entirely different measure. Imagine all the sewers of Washington, all the pavements, buildings, and everything that makes this city beautiful, taken up bodily and put down twenty miles from here at a place where land is of little or no value. That instant that land would be worth $305,000,000 and this land where we now stand only that of farming land. The value of land is a creation of the community. And it belongs to the community just as much as other things belong to the individual. And why should the community tax other things when it possesses this value, a value more than ample for its support?"

Mr. Johnson was vigorously applauded when he finished, and Commissioner Douglass, on behalf of himself and his colleagues, expressed warm

thanks to Mr. Johnson and the others who had spoken for information they had tendered. The Commissioners will report their decision on the bill in a few days.

SINGLE TAX NEWS.

The Single Tax is a tax on land, regardless of its improvements and in proportion to its value. It implies the abolition of all other forms of taxation, and the collection of the public revenues from this source alone. It would be CERTAIN, because land values are most easily appraised; WISE, because, by discouraging the withdrawal of land from use and encouraging its improvement, it would expand opportunities for labor, augment wealth, and increase the rewards of industry and thrift; EQUAL, because every one would pay taxes in proportion to the value of the land, of right the common property of all, which he appropriated to his own use; and JUST, because it would fall not upon labor, enterprise, and thrift, but upon the value of a special privilege. It is more fully explained in the Single Tax Platform in another column; and in "Progress and Poverty," by Henry George, every point is discussed and every objection answered.

The underlying principle of the single tax—that the earth belongs equally to all, and that the best way to secure substantial justice is to tax the occupant an amount equal to the yearly value of the land—is sound.—Journal of the Knights of Labor, September 24, 1891.

We have no hesitation in declaring our belief that the ideal taxation lies in the Single Land Tax, laid exclusively on the rental value of land, independent of improvements.—New York Times, January 10, 1891.

The best and surest subject of taxation is the thing that perforce stays in one place; that is land.—New York Sun, August 26, 1891.

Every one of these taxes [on commodities and buildings] the ostensible taxpayer—the man on the assessor's books—shifts to other shoulders. The only tax he cannot shift is the tax on his land values.—Detroit News, November 1, 1891.

The Bee does not say that it will never be a full-fledged single tax advocate. It believes in it in theory now; it pauses only on the threshold of doubt as to the expediency under existing circumstances.—Sacramento (Cal.) Bee.

The products of individual industry should remain at all times untaxed. Take the annual rental value of land without regard for improvements, no matter what it amounts to. The community could put this fund to better uses than the individual landlords.—St. Louis Chronicle.

NATIONAL COMMITTEE OF THE SINGLE TAX LEAGUE.

The National Committee is carrying on the newspaper work of the Memphis committee in supplying news companies with single tax matter for their ready prints and plates, and is preparing the petition for presentation to Congress.

Receipts for running expenses of Office for week ending March 14 are as follows:

Jas. S. Paton, Douglas, Wash., on account subscription	$2 00
John H. Blakeney, Binghamton, N. Y., on account subscription	1 00
	3 00
Deficit previously reported	14 94
Present deficit	$11 94
The special fund for preparing petition for presentation remains as as reported last week	$157 70

The enrollment stands as follows:

Reported last week	115,425
Signatures received since last report	61
Total	115,486

GEO. ST. JOHN LEAVENS, Secretary.

NEW YORK.

NEW YORK CITY.—The Manhattan Single Tax Club will have to hunt for new quarters. The property at 73 Lexington avenue was sold last week and the purchaser desires to occupy the premises himself.

——E. L. Purdy writes: It may be of interest to some of the single taxers of New York to know that the man who preached the sermon in Trinity Church last Labor Day, referred to by Henry George in his answer to the Pope, is now rector of the Church of the Redeemer, corner of Eighty-second street and Park avenue. Is is needless to say that single taxers will be always welcome there. The Rev. Henry A. Adams comes from Buffalo, where he is already well known, as also in Toronto, Canada, by our good friends there.

BROOKLYN.—S. D. Guion writes: On the 9th inst. the Single Tax club gave an entertainment at which the president, W. E. Young, made a speech of welcome, explaining the objects of the club, and Mr. Charles H. Govan explained the single tax. The entertainment was diversified with recitations, music, dancing, and a collation. The committee on entertainment was under the management of A. J. Riggs.

BINGHAMTON.—John H. Blakeney writes: Our social science club meets regularly every Sunday evening, and interest in our studies continues to increase. We have read seventeen chapters of "Protection or Free Trade?" Our membership has nearly doubled since the first meeting a few weeks ago.

MASSACHUSETTS.

BOSTON.—A tariff debate was the attraction at the single tax headquarters, 630 Washington street, on the 13th. C. H. McDermott opened the debate for protection and George W. Cox for free trade, after which a general discussion took place.

RHODE ISLAND.

PROVIDENCE.—Our efforts in Cumberland and the two hearings before the Senate Judiciary Committee have started a fire of discussion about this town, and fresh fuel has been added by two lectures by Harvey B. Gardner, professor of Political Economy at Brown University, who, though a protectionist, goes a long distance in the way single tax men deem the right one.

On the 11th we had the most successful and in every way satisfactory meeting for propaganda work ever held in the State. Messrs. E. M. White and William S. Macleod, of Boston, spoke to a very intelligent and thoughtful audience, which remained almost to a man until a late hour. We hope for good results from this meeting.

PENNSYLVANIA.

PHILADELPHIA.—George E. Chase writes: "Resolved that every tariff is an evil" was the subject of debate between members of the Single Tax Society and of Young Men's Christian Association Lyceum, at Y. M. C. A. Hall, Fifteenth and Chestnut streets. A. H. Stephenson (single tax) opened for free trade, giving historical, economic and moral arguments against tariffs. H. V. Hetzel (single tax) showed that what people produced had value, only as they were able to exchange or trade their products freely with each other. The debaters in favor of a tariff and protection brought forward no new arguments. At the end of the debate questions were in order, and Mr. Stephenson and Mr. Hetzel answered the many that were put to them, satisfactory to the questioners. The protectionists gave no satisfactory answers to questions put to them.

The meeting, on March 4, at the Unitarian Church, Broad and Green streets, listened to a carefully prepared paper, by Mr. Jacob Barnes, explaining the single tax, and a general discussion took place that lasted till a late hour, in which G. F. Stephens won the enthusiastic congratulations of his hearers.

At the Question Club, March 5, the restriction of emigration was discussed.

March 3d, at a meeting of Philadelphia Single Tax Society, a Single Tax Extension Committee was appointed, and arrangements made for the Jefferson Memorial Banquet, after which Mr. H. V. Hetzel addressed the meeting on the "Errors of Socialism." In answer to questions the causes and results of the Mollie Maguire outbreak were described by Dr. Dick from his personal experience.

March 6th Mr. Shoemaker presided, and Mr. Diez made a very interesting address on the relation between money and prosperity. A number of speakers treated the same topic, and the meeting closed with a short explanation of the single tax.

On March 1, at the Germantown Single Tax Club, Rev. Dr. E. G. Rhoads, read a paper on "The Christianity of the Single Tax." The announcements for this club are for April 5, G. F. Stephens, "Money;" and April 19, A. J. Diez, "The National Banks."

On March 17, at the Philadelphia Single Tax Society, J. C. Frost and Mr. J. Walters will debate "Natural Rights."

The Municipal League of Philadelphia (which has in its membership a number of single tax men) held a regular monthly meeting on March 8, at which the subject of municipal franchises was discussed. Mr. Frank P. Prichard, among other things, said: "Every contract giving right to enter upon and use public property should reserve the right to the community to repossess itself of the property," and "that every such contract should provide that as the growth of the community increases the value of the franchise, the increased profits, after payment of a liberal allowance to the operators, should be paid to the community, either directly or in reduction of cost or increased efficiency of service."

The social meetings, once a month, of the Philadelphia Single Tax Society are very enjoyable and are an important factor in the growth of our movement.

READING.—Charles S. Prizer writes: At the last meeting of the society, Dr. S. R. Rittenhouse, Messrs. William H. McKinney, C. A. Maurer, and C. S. Prizer, were appointed a committee to present to city councils the single tax plan for raising the funds necessary to provide a system of sewers for this city. Reading, with a population of over sixty thousand, is dependent almost solely on surface drainage, and the authorities have been for some time considering various plans for raising the amount necessary to construct sewers. The society has gained a valuable and active member in Mr. William C. Ferris, formerly a member of the Germantown Club.

ILLINOIS.

CHICAGO.—Thomas W. Handford sustained his reputation for oratory in his address. His popularity was evidenced by the unusual crowd that turned out to hear him. Every seat was taken, all available standing-room was occupied, and many left unable to get inside the hall. Fully half the audience was made up of strangers, and many of these for the first time heard a single tax speech.

Mr. Handford's subject was "Henry George's Reply to the Pope's Encyclical"—he called it the Pope's all-around letter. He said he hated long words; and he showed the strength of short ones in the ringing speech that was suggested by rather than based on Mr. George's magnificent reply to his holiness. From the opening to the closing sentence it was a glowing and spirited effort that stirred every one with its quickening power. Mr. White, Mr. O'Brien, a new man; President Booth, of the Cedar Rapids (Ia.) Club; W. E. Brokaw, Mr. Wells, Mr. Taylor, and Mr. H. E. Bartholomew took part in the discussion.

A committee was appointed to arrange for the second annual dinner of the club in honor of Jefferson's birthday, April 13. Our first one was a success, and we want to make this one a triumph. Mr. J. T. Ripley heads the committee having the affair in charge, and Miss Beck, Mr. McFarlane, Mr. Willer, and W. W. Bailey are his associates. Invitations will be sent to all prominent single taxers, including Mr. George, Mr. Shearman, Mr. Garrison, Judge Maguire, Mr. Post, Congressmen Johnson, Simpson, Warner, and Otis; Mayors Winston, Pingree, Sargent, and Hoch, and to many prominent Democrats. We hope to have on the list of speakers two or three eminent men not identified with our movement; and we shall have music, a poem by George Horton, and perhaps two or three other special features.

MISSOURI.

ST. LOUIS.—L. P. Custer writes: Mr. L. L. Moser, formerly of Denver, but now located in this city, and a recent acquisition to our forces, opened the discussion at our last regular meeting. He referred at length to the

contemplated World's Congress of advanced thought to be held in conjunction with the Columbian Exposition next year, and stated that in conversation with the secretary, at Chicago, a few days ago, he was assured that there would be no trouble in securing recognition for the single taxers, although those managing the affair are somewhat conservative, and inclined to confine the operations of the Congress to what was termed current thought.

Mr. Benjamin E. Bloom gave an account of a religious meeting in the slums that he had run across, wherein those present were invited to talk, giving their experience. Having taken advantage of this opportunity he gave a straight single tax sermon, which was well received, and secured for him an invitation to come again.

Next Friday evening Mr. Bloom will deliver a prepared address to be followed by general discussion.

SPRINGFIELD.—H. Clay Neville writes: Interest in the land question is growing very fast in this part of Missouri. The seed has been industriously sown by a few of Mr. George's enthusiastic disciples. Mr. E. H. Grabill, a young man of bright intellect, who spent two years or more in Washington city, where he made the acquaintance of Henry George, Jr., and other advocates of the single tax theory, may be ranked among the most prominent missionaries in southwest Missouri. Mr. Grabill is a tireless student, and enthusiastic for the right as he sees it, and a man of such upright character that his advocacy of the single tax cause commands the respect of all who know him. For two years he has persistently taught the doctrine in every available way.

Both the daily papers of Springfield, the Leader and the Democrat, have opened their columns for the discussion of the single tax doctrine.

Among our most able and eloquent champions is Mr. C. L. Pinkham, of this city, whose whole soul burns with enthusiasm. Mr. Pinkham is a veritable knight errant of the cause, carrying everywhere a valiant lance. He is ready at all times to meet in public debate any opponent of the single tax idea, and has spoken at several points in southwest Missouri, and made many converts.

Mr. J. T. White, of the Springfield bar, a clear-headed, conscientious young lawyer, esteemed by all who know his rare personal worth, is another bright apostle. He has done much to give the movement a firm footing in this section of Missouri.

THE STANDARD has many readers in Springfield, and its good work is bearing fruit every week in new convictions.

At Ozark, the county seat of Christian county, is Edward E. Patterson, editor of the Southwest Rural, an independent journal. Mr. Patterson knew Henry George years ago in New York, and the Ozark editor takes much pleasure in distributing among his readers "Progress and Poverty," "Land and Labor," "Social Problems," and other works on the great question. The Southwest Rural is publishing weekly articles on the single tax doctrine.

It may be safely said that no reform idea has ever been spread so rapidly in this section as the single tax. Its following is also of the very best quality, embracing a class of men and women whose character would honor any cause.

IOWA.

SIOUX CITY.—The local press is surprised to find that so many farmers here are in favor of the single tax. The fact came out at a meeting of the local Alliance, where the question was discussed, and a large proportion of farmers expressed their sympathy. Similar surprises are in store all over the country. Farmers are beginning to learn that the single tax does not fall upon farmers or their business, but upon the owners of valuable land who have fooled the farmers about as long as they can.

MINNESOTA.

MINNEAPOLIS.—C. J. Buell writes: At the last meeting of the Single Tax League we were treated to an able paper on the origin and history of the laws of land tenure by S. R. Child, an active young attorney and prominent member of our league.

He showed how the original title came from the fact of occupancy and use; how later on kings and governments presumed to be owners and to grant titles, subject to certain dues and fees; how finally, through indirect taxation, land holders became absolved from the duty of paying ground rent, in some form or other, to the community, and how this established landlordism on a firm basis and gave rise to modern social evils.

The league has decided to take up Henry George's reply to the Pope, reading and discussing a chapter or two each meeting, until we have covered the whole book.

CALIFORNIA.

SAN FRANCISCO.—James S. Reynolds writes: Judge Maguire spoke at the club on the 27th, on the subject of wages, showing how land ownership, by fencing laborers off the land, tends to reduce wages by depriving laborers of self employment, and compelling the unemployed to compete for the places of those who are employed.

It has come to pass that every contention that men engage in brings them face to face with the land question. This happened at the annual election for trustees of the Mechanics' Institute of this city, held last week. The rival parties were the Conservatives and Progressives; the membership numbers about 3,000. For some years past there has been no little complaint that the Institute was managed more as an extra-conservative money-making machine than as the live, progressive, educational force that it was designed to be. The discontent resulted in the nomination by the regular committee of a full ticket from the progressive element. The outgoing trustees were desirous to hold on, though the office is without salary and supposed to be without other perquisites than hard work, and they brought out an independent ticket, mostly composed of themselves. In an Evening Post interview one of these independents urged the election of his ticket on the following grounds:

"We are satisfied that the affairs are now managed from a business standpoint, and therefore managed as well as they can be. * * * The Mechanics' Institute is a very important business at present, and needs the same intelligent and careful management as any other large concern. We have now property worth fully $1,500,000, which is the result of the careful attention and hard work of those who have for years managed the affairs of the institute."

This roused the Progressives to retort, in a communication to the Post, in which the following occurs:

As to the value of the property of the Mechanics' Institute, Mr. Hendy has underestimated it. The real estate on which stands the redwood structure called a pavillion is alone worth a million dollars. It was purchased by the Institute for $175,000. Does Mr. Hendy mean to say that he and the other members of the board did anything to make it so valuable as it is to-day? They did not. Had they slept the sleep of Rip Van Winkle it would have precisely the same value, for the pressure of population and the growth of the community caused it. If the board had been progressive, and erected on the site a magnificent structure worthy of the Institute, not only would the value of that property been enhanced, but all the surrounding property would increase in like proportion.

Then the discussion raged all along the line, not only as to what part the "business management" of the trustees played in making the Institute's land valuable, but embraced the larger question as to how land values generally are created. The single tax came in for a hearing, of course, for the progressive party of the membership is thickly sprinkled with single taxers, and they made good use of their opportunity.

CANADA.

TORONTO.—Robert Tyson writes: There exists in this city an organization known as the Ratepayers' Association, the moving spirits of which are interested in real estate of a speculative nature and in ground rentals. Consequently, their title would fit better if it were "the Anti-Single Tax Association." We noticed that a meeting of the Ratepayers' Association was called "to discuss the single tax." Two or three of us knew the hostile character of the Association, and thought we would like to take a hand in. Accordingly, Mr. W. A. Douglas, Mr. Belcher, and I straightway joined the association, and attended the meeting. You should have heard the fun. Speaker after speaker got up and pitched into the single tax. "Confiscation," "robbery," "wild schemes," and similar epithets, flew about thick as hail. Douglas and I each managed to get in a little speech, although we were frequently interrupted. Belcher they ruled out on the technicality that he had not got his ticket: but we came away well satisfied with having stirred things up in such a shape that the city papers gave lengthy reports of the meeting, some of them poking considerable fun at the doughty ratepayers.

Now, the matter which had so stirred up the Ratepayers' Association was this: The Ontario Legislature is now in session, and the Executive Committee of our City Council, in conference with the city members of the Legislature, arranged its usual batch of special legislation that the city wanted. Amongst these was a clause empowering the city to relieve from taxation improvements, personalty, and income, if the electors by general vote approved such a by-law.

Of course, the Ratepayers' Association took alarm at this awful piece of radicalism, and, after holding the meeting aforesaid, they sent a powerful deputation of influential citizens to wait upon the Executive Committee. Now, the Executive Committee does not contain a majority of single tax men, and, in fact, had probably paid but little attention to the clause. So that when this powerful and loud-voiced deputation of the influential citizens descended upon the Executive Committee they felt that they had committed a grave error, and took back-water immediately. They sent down a recommendation to the City Council to expunge the clause. We single tax men knew there was no chance of getting the council to retain the clause, but we determined to have a fight for it. Accordingly, we had a very strong deputation present on the Monday evening when the matter came up before the council. J. W. Bengough was there with half a dozen members of the Single Tax Association, including the writer; there were also present T. W. Banton and F. C. Cribben, president and secretary respectively of the Trades and Labor Council; David Carey and Robert Glockling, district master and district secretary of the Knights of Labor. A friendly Alderman asked a hearing for us, but could not get it. The expunging recommendation passed, and so the matter ended. We are not at all discouraged, because if the clause had gone to the Legislature it would have been a piece of unexpected good luck, and we are well satisfied with the discussion and prominence which has been given to the matter, for, as you know, discussion only helps our cause.

But we have another string to our legislative bow besides the bill of the City of Toronto. Mr. Stratton, M. P., has introduced into the Legislature a general bill to give municipalities local option in taxation. This will have the support of the Trades and Labor Council and the Knights of Labor, each of whom have local option in taxation as a plank of their platform.

It is pleasant to note the cordial relations that exist between the labor bodies generally and the Single Tax Association. They are recognizing more and more how their true interests lie in our direction, and many of their leaders are our warm sympathizers.

The Single Tax Association itself is settling down to steady work and organization for the municipal campaign which lies before it this fall. We have six wards in this city, and the single tax men in the various wards are beginning to organize committees of their own to canvas their respective wards and add to our membership. They will, of course, work in connection with the central executive. We have also made a change as to our public meetings. We feel that one big meeting is worth half a dozen little ones, and that meetings held too frequently are of little use for propaganda purposes, whilst they fritter away energy, and interfere with efficient committee work. Consequently, we shall henceforth hold our meetings monthly, and advertise them well. We are trying the experiment of changing them from ward to ward, so as to get amongst a fresh set of people every time; and we begin with a meeting in Number Four ward, to be held in Broadway Hall, Spadina Avenue.

Our monthly issue of the series of tracts that we call "The Social

Reformer" continues steadily. In the last issue we printed ten thousand copies of "The Case Plainly Stated," a little condensed, and with the single tax platform printed on the back page. This we are going to distribute extensively amongst the labor bodies.

Last Thursday, Mr. W. R. Wood, Mr. S. Jones, and I attended the District Assembly of the Knights of Labor. We went there as a deputation from the Single Tax Association. We had a first-rate evening, and left two hundred copies of "The Case Plainly Stated" for distribution in the local assemblies, by request of members thereof. To-night (Saturday) I have to attend with a deputation at the Bakers' Assembly K. of L.

Our next Social Reformer will contain an exposition of the single tax from a municipal point of view, showing how it would work in Toronto, and giving figures and details, so as to enable single tax workers in a municipal campaign here to be fully posted on the subject.

We are full of hope and pugnacity.

SCOTLAND.

GLASGOW.—Norman McLennon writes: The quarterly meeting of the Federal Council was held in the rooms, at 46 Montrose street, February 27. Delegates were present from the federated associations, and Alex. Bowman, president, occupied the chair. The secretary submitted a report of the work of the Executive. The lecturers of the Federation had been kept very fully employed and considerable progress had been made in the task of bringing the principles of land restoration under the notice of Parliamentary candidates. The usual quantity of literature had been distributed. The secretary also made reference to a recent controversy in a Glasgow newspaper over the past actions and present positions of various bodies of social reformers and in which he had taken part. In the discussion reference was made to the views which various parliamentary candidates had recently expressed on the taxation of ground values, and to the several bills dealing with this subject which will shortly come before Parliament. The treasurer submitted a financial statement for the quarter. Looking to the near approach of a general election, and consequent increased opportunities for propaganda, the Executive had issued special subscription sheets, whereby it was hoped and expected that a sufficient sum would be raised to enable them to put themselves well in evidence when the tumult of the election comes. Reports were also submitted from each of the federated associations, which showed that six of these were in a progressive condition, continually adding to their membership and resources, but that, too, were at present standing still. Mr. Bowman, the president, then announced that, in the course of a month or two, he would have to leave the scene of his present labors to reside in London. Several of the delegates expressed the deep regret that all the members of the organization would feel at having to part with their president, who had been to them a leader in every sense of the word, but it was hoped that in London he would find a wider field for the exercise of his talents than he had been able to do in Glasgow. A committee was appointed to arrange for some some parting testimonial to Mr. Bowman.

MOROCCO.

TANGIER.—S. M. Burroughs writes: The Sultan of Morocco's system, like that of the Turk, has been stated as an instance of the single tax; but it is so only in one sense, that is, he takes all there is excepting the unearned increment, and whoever gets that must reckon that some day, in some way, the Kadi will get that. The system is much like that of the Turk. The job of being Governor or Bashaw is sold. The one just deposed paid $35,000 for the position, and not feeling sure that he would have a permanency, put the taxes on more heavily than the people could stand. The tax is ostensibly 10 per cent., but there is less of a tithe system here than in Turkey, where a tithe of the produce is taken in kind. Here, if any one has any appearance of having anything, he is taxed accordingly; therefore people are afraid to live in good houses or wear good clothes or appear to own anything. Foreigners, however, cannot be taxed on their property, and are safe. There is no tax on the value of land, which, near Tangier, has advanced enormously.

SINGLE TAX LETTER WRITERS.

Division A—John C. Freund, Editor Dolgeville Herald, Dolgeville, N. Y. The Herald is a for revenue only protectionist paper, but its editor is a liberal-minded man, and it is thought he will be willing to publis.. short free trade or single tax letters.

Division B—Henry Wallace, of the Homestead, Des Moines, Ia., in a recent article, proposes some changes in methods of taxation, and says: "With moneys and credits hidden away, the whole weight of the burden of taxation falls on the land, and the farmer is in a worse state than he would be under the Henry George system."

Division C—Rev. Dr. Charles H. Parkhurst, Madison Square Presbyterian Church, is speaking of corruption of municipal authorities, and has been censured by the Grand Jury for his statements. Show him how indirect taxation is at the root of this corruption. See "Progress and Poverty," Book X., Chap. v., etc.

Division D—E. B. White, editor State Journal, Parkersburg, W. Va (see page 6, THE STANDARD, March 9), opposes the new assessment appraising vacant land at its selling value.

Division E—Prodigal, Cottonwood, Texas, leading Alliance paper in this section, will publish single tax letters, brief and to the point.

Division N—Judge E. E. Soloman, Baird, Texas, chairman of County Commissioners who revise the tax list, has a little knowledge of the single tax, and would make a good worker if convinced.

1674 Broadway, New York. MARIAN DANA MACDANIEL, Secretary.

NO DEMAND FOR WORK ALONE.

The St. Catherines Star having said that "There is work enough in Canada for every Canadian in the United States," the Toronto Grip tartly replies that "this fact alone will never coax our expatriated brethern back," for "they want wages as well as work."

NEWS OF THE WEEK.

DOMESTIC.

The Indiana Republican State Convention chose Harrison delegates to Minneapolis.

President Peckham, of the New York Bar Association, appointed the committee to investigate the connection of Judge Maynard, then Attorney-General, with the falsified returns of the Dutchess County elections.

Senator Hill declines to reply to Representative Harter's request for his views on the silver question.

The act legalizing the Reading Railroad and Coal Combination passed the New Jersey Legislature.

Mr. Dodge, the solicitor for the Standard Oil Trust, in an interview at New York, said that the trust did not propose to reorganize, but to dissolve. The course taken, however, he said, depended entirely on the action of the certificate holders.

Jay Gould has given $25,000 to the University of the City of New York, and will, it is said, shortly become a communicant member of church. Meanwhile, Dr. Paxton, Mr. Gould's pastor, has been much criticised by Drs. Parkhurst and Rainsford because of a Presbyterian missionary meeting at Mr. Gould's house, upon which occasion Mr. Gould gave $10,000 to the church. The two critics demand to know whence Gould got his money, and Dr. Paxton retorts that Gould is at least as honest as the parishioners of his critics. Dr. Paxton's answer is in effect: "They that preach in glass churches shouldn't throw stones."

The Behring Sea correspondence sent to the Senate shows that England is unwilling, pending arbitration, to renew the *modus vivendi*, which prohibits seal taking, but is prepared to agree upon a close season within an area thirty miles around the Pribyloff Islands. To that we cannot agree, and our war vessels must keep off the Canadian sealers at some risk of collision with the British navy.

A mob of seventy-five men entered the Shelby County Jail at Memphis, Tenn., and, taking from their cells Calvin McDowell, William Stuart and Theodore Moss, all colored, who were under arrest for complicity in the shooting of four deputy sheriffs, dragged them to the outskirts of the town and killed them.

Governor Flower, at Albany, signed Mr. Sullivan's bills incorporated in the East River Bridge Company bill, providing for the erection of bridges and the building of an elevated road; but not until the bills had been amended so that the enterprises shall pay something to the city of New York for the privileges they obtain. Originally both bridges and the elevated road were to be tax free.

Ex-President Cleveland, in a letter to General Bragg, of Wisconsin, said that he will not lead a self seeking candidacy for the Democratic nomination for President. He expressed, however, a willingness to serve his party and country if the people desired such service.

Ex-Secretary Bayard expressed himself strongly against free silver and appealed to the Democratic majority in Congress to drop the issue for the sake of their party and the prosperity of the country. He declares that if the leaders persist in their course true patriots must think of abjuring party allegiance.

FOREIGN.

More than 400,000 coal miners in Great Britain are on strike. Some are striking against a reduction of wages, but most of them are seeking to reduce the stock of coal, with a view to improving prices and wages.

The Senate of the University of St. Andrew's, the oldest in Scotland, has decided to open to women the University's departments of theology, arts and sciences.

The court martial convened at Xeres, Spain, to try the remaining prisoners captured in the raid upon the town in January last delivered a judgment of acquittal.

The French Foreign Office at Paris announced that the commercial treaty with the United States had been concluded.

The Spanish Senate, by a vote of ninety to forty, approved the commercial convention with the United States.

An explosion of firedamp occurred in the Anderlin's Colliery, near Charlesroi, Belgium, by which between 100 and 150 miners, including several women, were killed. The work of rescue cannot be prosecuted owing to the dangerous condition of the shaft and the rising water.

George W. Hastings, M. P., was sentenced to five years' penal servitude for misappropriation of a trust fund. The conviction vacates his seat in Parliament.

M. Moreland, an Oxford tutor, was sentenced to ten years' penal servitude for attempting to obtain money from six or seven members of the British peerage by involving them in intrigues with an imaginary young widow.

Thomas Healy, brother of Timothy Healy, has been elected as M. P. for the County of Wexford in the place of J. E. Redmond, the Parnellite, who resigned the seat and now represents Waterford.

General Barrios, the recently elected president of Guatemala, has been imprisoned by Barillas, who is determined to occupy the presidency himself or give it to his henchman, L. Larena.

Justin McCarthy has brought suit in Paris for possession of the Irish funds deposited in that city.

In the British House of Commons John Gordon Swift MacNeill, anti-Parnellite member for South Donegal, moved that the names of William Ashmead Bartlett, Burdett-Coutts, Conservative, for Westminster; Lieut. Gen. Sir Lewis Pelly, Constitutionalist, for North Hackey, and Sir John Henry Puleston, Conservative, for Devonport, be cancelled on the list of members voting for the Mombassa, Africa, railway survey appropriation because the gentlemen named were pecuniarily interested in the British Africa Company, for whose benefit the proposed railway from the coast of Victoria Nyanza would be built. All three gentlemen were directors and considerable stockholders in the company in question. The motion was supported by Mr. Gladstone and Sir William Harcourt, and was opposed

by Mr. Balfour. After a long discussion it was carried by a vote of 154 to 189. The announcement of the vote was greeted with loud cheers by the Opposition. The result is regarded as a defeat of the Government which has fostered the Mombassa railway scheme in every detail from its inception, and let it be known that it intended to stand or fall by the decision of the House on the bill for the appropriation for the survey. The vote will probably hasten the dissolution of Parliament and the appeal to the country.

The result of the Parliamentary election in Kirkcaldy, Scotland, was the victory of Mr. Dalziel, the Liberal candidate, over Mr. Robert Cox, the Unionist candidate, by a vote of 2,567 to 1,531. At the last general election Sir George Campbell, Liberal, was returned by a vote of 2,014 to 911 for Mr. Thomas Barclay, Unionist. The vacancy was caused by Sir George Campbell's death.

THE MICHIGAN LABOR REPORT.

To Michigan belongs the honor, and to Henry A. Robinson, her Commissioner of Labor, the credit, of having first statistically investigated the relations of labor to the land. The ninth annual report of the Michigan Bureau of Labor, while a model in all the departments that constitute the ordinary reports of such bureaus, includes a totally new department, in which this subject is illustrated with statistics. Part IV of the report, entitled "Land Values"—the department in question—contains tables showing the value of bare land; the value of improvements; the value of personal property; the assessed value of real estate in sixty-two cities, including the value of bare land in Detroit, the only city in which land values could be authentically obtained; the growth of the State in sections, and its unoccupied territory; its growth by separate industries, and their comparative growth; the phenomenal growth of real estate values by sections; and profits by separate industries, with their influence upon concentration of wealth and the corresponding decline in farm industry. These tables are very voluminous, and to bring their data more forcibly to the mind of the reader, the bureau has with great care prepared circular diagrams, in which the degrees of the circle are used in exact proportion with the figures of the tables.

The first of these diagrams shows that the farming population is more than half of the whole. From the second it appears that the tax assessments of real and personal values among farmers and in cities is each about one-third of the whole assessment, and in villages about one-sixth, while the real estate assessment of mines is only about one-twelfth. In the next diagram these assessment values are apportioned according to area, the farming values appearing to cover more than one-quarter of the area, village values considerably less than one-eighth, and city values only about one-sixtieth. Another diagram shows that in 1890 the proportion of farm profits to mine profits was about as one to two, though the proportion of mines to area was only about one-sixtieth, and the proportion of mine owners to farming population less than one-one hundred and twentieth. This condition is compared in the next diagram with the condition in 1880, when the proportion of farm profits to mine profits was more than two to one, while the area of mines, and the proportion of mine owners to farmers, was about the same as in 1890. The sixth diagram shows that the proportion of farm values to city real estate values is nearly equal, farm values being a little the larger, and the two together somewhat more than one-half of the whole. The remaining values are about one-sixth of the whole in villages, about one-sixth of the whole in timber, and about one twelfth in mines.

The most important diagrams perhaps are two showing how few people, in proportion to the whole population, own all the wealth, and how this condition comes about. From the first of these it appears that about one-fortieth of the population own all the timber lands, mineral lands, railroad lands, city mortgages, manufactures, railroads and farm mortgages; and from the other, that farm profits are considerably less than an eighth, while city profits are nearly a quarter, mining profits about a quarter, timber profits almost half, and village profits about the same as farming.

The final diagrams show that of Michigan's share of national taxation the farms pay more than half and cities about three-tenths, villages paying the remainder; while under a system that substituted real estate for the present form of taxation, cities would pay somewhat less than before, farms very much less—only a little more than a quarter, villages slightly more than before, and mining and timber land the remainder.

Referring to the tables and diagrams the Commissioner says: "It appears that the preponderance of land values is in cities and towns, mining and forest regions; and that the agricultural population is comparatively poor in respect of these values. A tax, therefore, levied directly upon real estate, and especially that portion of it which consists of the land irrespective of improvement, i. e., bare land values, would fall with comparative lightness upon the agricultural classes, and the burden of the same would in the main be transferred to the classes who own the very valuable lands of cities, the great commercial centres, and the owners of the bounties of nature in the form of valuable forests and the rich mineral deposits."

In summarizing, the Labor Commissioner says that land and labor are the source of all wealth, and that "there are those who assert, not without reason, that to deprive labor of free access to land is to deprive the laborer of the opportunity to employ himself." Those who assert this, he proceeds, go so far as to say that "most, if not all, of the inequalities in the distribution of labor's products is due to the enormous power that the owners of the natural opportunities, or the gifts of nature, as they term the land, have over laborers by reason of their control over the very sources of employment." He adds: "They say further that this equal right may be effectually secured and made practical by the substitution of the principle of possessory titles in place of the fee simple, and that under such a system every man may have as much of land as he can make the best use of, by simply paying to society for the advantages of a superior location, a tenure which would divert to the public coffers enormous sums, that under the present system goes to the enrichment of privileged individuals at the expense of the rights of all others." The Commissioner then explains the law of rent, with clearness and accuracy, something quite unique in labor investigations, concluding that rent does not describe the rewards or remuneration of capital or labor, but simply the price of land monopoly.

If Michigan is more strongly imbued with the single tax idea than any other Western state it is due to the untiring efforts of an enthusiastic band of workers, among whom Henry A Robinson, now State Labor Commissioner, is a prominent figure. Judson Grenell describes him as prominent in more ways than one, for he is nearly six feet tall and broad in proportion, with a cast of countenance indicating will power and a comprehensive intellect. His hair, mustache, and beard are dark—almost black—and are streaked with gray. Mr. Grenell adds that his versatility is marvelous, and as a stump speaker, a ready debater, and a conversationalist he has few equals.

Henry A Robinson was born in Bay de Verte, New Brunswick, July 25, 1842. When seven years old he moved to Akron, O.; at eighteen he enlisted in the Union army; at twenty-two he went to California; at twenty four he came to Detroit, where he followed the occupation of carpenter, and then contractor. In 1872 he removed to Indianapolis, Ind., as state manager of the New York Life Insurance Company; but in 1874 he returned to Detroit and took an active part in the Greenback campaign of that year, since which time he has been in politics more or less, always being outspoken for wageworkers' rights.

In 1880 Mr. Robinson was appointed Mayor's clerk; in 1884 he was elected justice of the peace for four years; in 1886 the Labor party nominated him for Congress, and the Republicans—notwithstanding his free trade and free silver ideas—endorsed him but he was counted out by the Democrats. When Grover Cleveland issued his famous free trade message Mr. Robinson publicly announced his adhesion to Democracy so long as it went in the direction of commercial freedom and he stumped the state in 1888 for that party. In 1891 Gov. Winans appointed him Labor Commissioner

ANSWERS TO QUESTIONS.

THE SINGLE TAX AND FARMERS.

Rev. L. C. Stewardson, of Boston, Mass., asks us to take New Hampshire as a text and show what proportion of present taxes the farmers pay and what their proportion would probably be under the single tax. He adds that he has often to meet the objection that this tax would ruin the farmers, and that it is being promoted by rich men who do not own land.

We have not at hand the figures for answering the question as to New Hampshire, and we doubt if even an approximation could be made, based upon the tax statistics of that State. Massachusetts, however, where Mr. Stewardson lives, appraises land values and improvement values separately; and from the records of his own State he may be able to obtain, better than we could give them, such statistics as he requires. But it must always be borne in mind that valuations are now very loosely made, and that the complexity of our taxing system kills off every incentive to insist upon strict adherence to the law. For this reason no statistics of valuations are wholly trustworthy.

On general principles, the correctness of which any farmer may test by applying them to his own property, working farmers would pay lower taxes than now. Many of that class would pay no tax at all. To see this clearly, it is only necessary to understand the single tax. That tax falls on the value of the land; the value of improvements is not considered. Imagine that every improvement of a given farm is suddenly swept away and the farm reduced to its original condition as wild land, all the surrounding property, however, remaining as it is now. The value of the farm in this dismantled condition will be its land value. Let us suppose that the tax runs high enough (it can go no higher), to take the entire annual value, which would not exceed 6 or 7 per cent of the selling value. Call it 7 per cent. On this basis the farmer can figure for himself what his tax would be if the single tax were adopted. Having ascertained that, let him compute the local taxes he now pays, and add, as nearly as he can calculate it, the amount he pays for customs duties in the higher prices of the goods he buys; the difference between this aggregate and the single tax will represent the increase or decrease in his taxation. In most cases of pure farming land there would be a decrease. There would be no increase except in the case of land which, though used for farming, contains minerals, or is located so near to a town as to bring it into market for building lots, or for any similar reason is worth more than ordinary farm land.

And when the farmer shall have made the computations we suggest, he should endeavor to ascertain what effect continuous general prosperity will have upon his prosperity. The world is full of people who want what the farmer offers for sale, and who, to pay for it, are willing to make something that the farmer wants, but who are unable to buy of him because land monopoly forbids their making the things that farmers would be glad to take in exchange for food, and tariffs erect barriers against trading. The single tax would tear down the tariff wall and destroy land monopoly.

William D. Bagley, of Old Mission, Mich., asks: Does "Progress and Poverty" teach the doctrine that loaning of money for interest (any interest) is incompatible with the law of justice? If not, what political sect does teach it?

"Progress and Poverty" does not teach that doctrine. It is one of the underlying principles of the political party lately organized at St. Louis.

HIGHER WAGES.

Charles E. Garst.

If you want high wages, open the opportunities of labor and increase demand for laborers—by the single tax.

SEEKING A PARDON FOR SAILORS.

An effort is making to secure the pardon by the President of E. W. Clark and George Miller, who were sentenced to death for mutiny in 1875, but whose sentences were commuted to imprisonment for life by President Grant. The American Federation of Labor has issued a circular letter in their behalf, from which it appears that Clark and Miller sailed from New Orleans on an undermanned, overloaded and unseaworthy vessel, commanded by a brutal captain. The food was poor and scant, the water was lost, and for punishment the crew were flogged and hung up by the thumbs. In a moment of frenzy they mutinied, and the captain shot some of them down. The conviction of the two men who escaped the captain's pistol seems to have been secured, because at the time of their trial accused persons in the Federal courts were not allowed to testify, in consequence of which the captain's testimony went to the jury uncontradicted and unexplained. A general request for personal letters to the President is made in behalf of the men.

DEMOCRATIC FREE TRADE LEAGUE.

The Assembly District Organizations of the Democratic Free Trade League of New York City held hour meetings last week with satisfactory results. At the meeting of the executive committee last Saturday evening, nineteen districts (all that have been so far organized) answered roll call, and the delegates reported good work as being done. The unorganized districts have been given into the hands of a committee to attend to. They are the Third, Sixth, Eighth, Eleventh, Seventeenth.

HENRY GEORGE DOES JURY DUTY.

New York Sun.

For the first time in his life, Henry George served his country as a juror. It was in the Superior Court. He is busy writing a book, and he wanted to be excused. But Judge Freedman wouldn't let him off. The first case before the jury was a damage suit for $5,000, brought by Israel Epstein against the Chambers street and East Broadway Railroad Company. Mr. George sat in the middle of the front row, where he had to hear all that was said whether he wanted to or not. He put up a foot on the low railing in front of the jury box and stuck a thumb in the armhole of his vest.

"You are the author of several well-known books on the subject of labor—one of which has been widely disseminated?" asked the attorney.

"Yes: I trust such is the case."

"Can you decide a case between a man and corporation or between rich and poor, without prejudice?"

"I think so," replied Mr. George, taking down his feet and sitting upright with assurance.

He couldn't sit still during the trial. He polished his glasses with a silk handkerchief, edged about in his seat, crossed his knees, took them down again, put his foot on the gate post, brushed back the few Canandaigua hairs on the top of his head, pulled down his vest, and then settled down in a heap with his elbows on the arm of the chair and his face buried in his hand. Mr. George was the first juror to return from lunch, and a tookpick kept him busy for the next hour. He seemed to feel better.

The jury was out half an hour and brought in a verdict for the car company. Mr. George said, as he came out, that he rather liked jury duty, but that the trial was altogether too long-winded for him.

THE SUB-TREASURY SCHEME.

San Francisco Star.

Our platform is as radical and comprehensive on the finance question as that announced by the People's party, but it does not wage a direct war—as any land-loan bill must—with the inalienable rights of any citizen to the soil on equal terms with any other citizen: nor does it—as every land-loan bill must—interfere with the right of the State to so regulate its taxation as to enforce the preceding right. Any platform which does not propose to establish equal rights to the soil, or virtually denies these rights by proposing to advance loans on that which is not rightfully property any more than slaves are, merely attempts to put a heavy building on a bottomless swamp.

LIBERTY BETTER THAN CHARITY.

St. Louis Republic.

In Victor Hugo's great work the young enthusiast praises Napoleon and his glories to his friends, trying to convert them from the love of liberty to the love of the glories of the empire. They listen to the end, and then, as they leave the room, one of them sings on the stair:

If gave to me great Cæsar
His sceptre and his chair,
That I should give to Cæsar
L 'amour de ma mere,

I'd say unto great Cæsar,
Keep thy sceptre, keep thy chair,
And leave to me, O Cæsar,
L 'amour de ma mere.

And what this "love of my mother" is, one of them explained to the Imperialist as he passed him in leaving the room. "My mother, sir," he said, laying his hand on his shoulder, "my mother, sir, is Liberty."

And that answer America will make to the Gospel of Wealth when it offers libraries, music halls, and hospitals. "All these are good, but better than these is liberty—the higher liberty that can come only through higher justice."

THE VEXATIOUS TAX PROBLEM.

New York Tribune.

There is now a bill before the Assembly which may go a long way toward solving this question. It seeks to remove the difficulties which now stand in the way of drafting a tax bill that will be satisfactory to every county in the state. This measure was drawn up by members of the Tax Reform Association of New York, and was introduced in the Assembly by Mr. Connelly. It provides, first, that the assessors shall make a return of all kinds of property, and then it is to be left to the local authorities of each county to determine whether or not real estate or personal property shall bear the burden of taxation in the respective counties. Some of the more progressive members of the Assembly look upon this measure with favor, but those who prefer to stick to the old lines, are opposing it. * * * Its supporters refer to it as a "Local Option" taxation measure, and it undoubtedly would give to the taxpayers of each county the right to say on what kind of property they will pay their taxes.

PERSONAL.

Wilmot Moore Vail, the first single tax assessor in the United States, was born at Goshen, Orange County, N. Y., October 2, 1828. His parents were direct descendants of Revolutionary patriots, and his father was Clerk of Orange County from 1834 to 1840. Mr. Vail was educated at the public schools at Goshen, graduating from the famous Hall Academy at that place. He learned the bookbinder's trade at the office of his father, who was then editor and publisher of the Clarion newspaper at Goshen. Later, he entered the mercantile business at Goshen and at Port Jervis, continuing the latter from 1850 to 1890. He has lived in Port Jervis since 1852, and has always been regarded as one of the most level-headed business men in the community. As a factor in the anti-slavery movement, while yet in his teens, he conducted a station of the "underground railroad" at Goshen, and he was one of the organizers of the Republican party, having been a delegate to the first convention of New York State, when the party was formally organized. For years he served as a member of the county committee. In 1872 he helped organize the Liberal party, and was one of the delegates from New York State to Cincinnati, when Horace Greeley was nominated for President. This movement, and the subsequent agitation of the question of free trade, forced him to affiliate with the Democrats.

In 1858 he married Anna A. Wheeler, of Florida, Orange County. He was elected President of the Board of Education in 1878, and has always taken a lively interest in educational matters.

Mr. Vail was an early convert to Henry George's economical theories of taxation. He was elected a State and County Assessor eight years ago, which office he has since held by successive elections, the latest having occurred two weeks ago. He was the first assessor who dared to assess vacant lots to their full value, and to make a reform in the old methods of taxation in his part of the State. To-day there is virtually no opposition to this improved method of assessment, both of the old parties conceding its merits, so admirably has the system worked under his supervision and management. The whole community is benefited. Property sells better, industry is stimulated, and, where for years depression existed, business is brightening up to such an extent that builders find it difficult to keep up with the popular demand for more and better houses.

In the estate of the late Mr. Coe, of Madoc, Ont., one item is 320,000 acres of mineral land. The taxes paid on this property is less than two cents per acre. Although one man has been granted full control of so much natural opportunity, labor has been permitted to develop only one quarter of an acre.

John Brisbane Walker, editor and proprietor of the Cosmopolitan, has taken up the subject of aerial navigation in a practical way, with the purpose of securing successful experiments if possible. The first paper from his pen appears in the March number of his magazine.

H. H. Crapo, son of William W. Crapo, ex-Representative from Massachusetts, and aspirant for Gubernatorial honors, recently spoke on taxation before the New Bedford Board of Trade. The speech was mainly an argument against personal property taxation, based upon these two propositions: "First, it should not be taxed, because as a practical matter it cannot be taxed with any degree of success or fairness; second, it should not be taxed, because it is not property in the same sense that land is property."

The Progressive Farmer, the leading Farmers' Alliance paper of North Carolina, publishes some good single tax articles. Among them is one from the St. Louis Courier, and another from Henry G. Seaver, of Flatbush, Long Island.

Warren Worth Bailey, of Chicago, asks if the friend in Texas who wrote to him for certain information will please write again, as his letter was mislaid and the address is not remembered.

PUBLISHER'S NOTES.

THE STANDARD is a weekly paper of sixteen pages, and is the leading single tax and free trade periodical of the world. Its subscription price is $3.00 a year, payable in advance.

Standard Extension List for 1892.—To introduce THE STANDARD to new readers, the publisher will receive from persons not already subscribers, subscriptions for 1892 at $1.00. This offer is *not for one year*, but for the period from date of receipt of subscription *to the last issue of* 1892.

Payment for The Standard.—All checks and post office orders should be drawn simply to the order of THE STANDARD. In remitting in postage stamps, ones and twos are preferred to those of larger denomination. By complying strictly with this request, correspondents will save the publisher much trouble.

Expiration.—The date or number opposite your name on your paper shows

the issue to which your subscription is paid. A change in date is an indication that money for renewal of subscription has been duly received.

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Always give the name of the post office to which your paper is sent. Your name cannot be found on our books unless this is done.

Communications.—All communications for publication should be addressed to Editor of THE STANDARD. Business letters should be invariably addressed to THE STANDARD, 42 University Place, New York, N. Y.

CIRCULATION OF "THE STANDARD."

Regular subscriptions received this week	21
Extension " " "	135
Total subscriptions for week ending March 14	156
Unexpired subscriptions	5,198
Sales, etc	753
On hand for future sales	150
Total circulation, issue of March 16	6,257

For the purpose of enabling regular subscribers to see whether or not their respective States are sufficiently represented in the Extension List, we give the list by States. We make no comment; each subscriber may make his own. The list is as follows:

Alabama	6	Mississippi	2
Arkansas	11	Montana	14
California	50	Nebraska	21
Canada	125	New Hampshire	9
Colorado	31	New Jersey	130
Connecticut	65	New Mexico	15
Delaware	12	New York	402
District of Columbia	38	North Carolina	2
England	5	North Dakota	2
Florida	10	Ohio	99
Georgia	5	Oklahoma Territory	1
Illinois	90	Oregon	68
Indiana	20	Pennsylvania	149
Indian Territory	1	Rhode Island	37
Iowa	115	South Dakota	15
Idaho	1	Texas	38
Kansas	28	Tennessee	22
Kentucky	11	Utah	7
Louisiana	8	Vermont	6
Maryland	6	Virginia	13
Massachusetts	136	West Virginia	9
Missouri	60	Wisconsin	17
Maine	37	Washington	39
Minnesota	135	Wyoming	1
Michigan	122		
Mexico	1	Total	2,256

Persons, not now subscribers, who receive this issue of THE STANDARD and wish to subscribe *for the year* 1892, for one dollar, may do so by cutting out and filling in the following blank, and forwarding it with the money to THE STANDARD, 42 University place, New York City:

All such subscribers will receive in addition to the paper, a copy of the best paper bound edition of "Protection or Free Trade?" the retail price of which is 35 cents.

.....

To THE STANDARD, 42 University place, New York.

Enclosed find $1 for subscription to THE STANDARD for remainder of year 1892, as per your Extension offer.

Name.....

Address.....

.....

Our fund for supplying STANDARDS free, by way of promoting its extension, is exhausted, and we are not only obliged to discontinue the offer, but are also unable to fill a large proportion of this week's orders on that account.

THE LAST SHALL BE FIRST.

Pensacola (Fla.) Commercial.

The recent deliverances of the Pope seem to indicate that he is inclined to take Henry George's advice, and put himself in the lead of the reformed forces that are rapidly forming their columns for the closing battle of the nineteenth century. It would be a notable termination of the initiatory reform of the fifteenth century, if the Jesuit and the Protestant should be left far in the rear, and the old church they then formed and remodeled should lead in the final struggle for equality, fraternity, and justice to all ranks and conditions of men.

THE MASTERY OF LOVE.

Dora Read Goodale in Harper's Weekly.

Love was a stranger.
Without lock or key
He unlocked my bosom
And took my heart from me.
Now my heart is subject
Everywhere I go.
Be a gentle master, Love,
To one who loves you so.

In a few days and weeks,
In a few months or years,
Love brought me sorrow,
And the salt, salt tears.
Oh, Love, come with laughter,
Or, Love, come with woe,
Deal but gently with the heart
That leans upon you so.

The bee's wing is fragile,
The lark's egg is small;
That you took was little,
But it was my all.
Bear the captive where you will,
To high estate or low,
But be a gentle master, Love,
To one who loves you so.

UNEARNED INCREMENT.

"How's this, Dauber? You've painted Father Time with a mowing machine instead of a scythe?" "That's all right. We artists of the modern school keep up with inventive progress."—The Christian at Work.

There are so many people who think they ought to help the Lord to keep the preacher humble.—Ram's Horn.

The land of every country is the common property of the people of that country.—Bishop Nulty.

Raving: "Is Parsons as much of a biblio-maniac as ever?" "Yes. He paid $500 to get his own book published last summer."—Brooklyn Life.

Doctor: "Well, how do you feel to-day?" Patient: "I feel as if I had been dead a week." Doctor: "Hot, eh?"—Boston Christian Register.

If the land is looked upon as susceptible of permanent appropriation by some persons, other persons must, by the same theory, be regarded as possibly excluded from it—that is banished from the territory of the State.—Sheldon Amos.

"I suppose—ha! ha!" simpered young Slimpate, "you ladies can't help remembering once in a while that this is leap year?" "I confess I hadn't thought of it this evening at all," coldly replied Miss Quickstep.—Chicago Tribune.

"So you have called in answer to my advertisement for an American coachman?" "Yes, surr." "Are you an American?" "Oi am, surr." "Where were you born?" "In Ould Oirland, surr. County Cork." "And how is it you are an American and were born in Cork?" "Faix, surr, Oi'm bothered about that same meself, surr."—Boston Transcript.

Farmer Strawstack (*to dentist*): "Say, doc.; the tooth next to that one aches, too." Dentist: "Yes; in sympathy." Farmer Strawstack: "Gol durn sech sympathy! Yank 'er out!"—Puck.

You can't punish a man for his evil intentions, and he often gets himself into a mess through his good ones.—Puck.

Children have a straightforward way of looking at things and a frankness in expressing their views that often surprise their elders. This was the case with a small pupil in a school in Charlotte, who, on being asked the other day, "Why is the Atlantic the most important ocean?" promptly answered, "Because we live on it."—Lewiston Journal.

STORY OF AN EDITOR.

Pearsall (Tex.) News.

An editor died and slowly wended his way to hell. The devil saw him and said: "For many years thou hast borne the blame for the many errors thy printers made in thy papers. Thy paper has failed, alas! For subscriptions were never paid. Thy printers have deviled thee on Saturday eve for wages when thou hadst not a red to thy name. Men have taken thy paper without paying a cent; yea verily, and cursed thee for not issuing a better. All these things hast thou borne in silence. Thou canst not come in. There will be continual dunning of subscribers (for hell is full of them) and discord will be created in our kingdom. Begone! Heaven is thy home."

AN EXTRAORDINARY DUEL.

W. C. Morrow in San Francisco Argonaut.

While at college, in my nineteenth year, two of my classmates had a quarrel. The old spirit of chivalry was not yet dead—at least, not in the hearts of those who had been too young to serve in the war. Between my friends the challenge was passed, and a duel had to be fought.

I was fondly attached to both, and, although I had not been chosen as a second, I felt a close personal interest in the affair, and employed my efforts ineffectually to stop it. The meeting was to occur on a certain morning at sunrise. On the night preceding it I found myself unable to sleep, so deep was the sorrow that beset me. Accordingly, about 11 o'clock, I left my bed, dressed myself, and went out for a walk.

It was in May. The wild plums were in bloom, and the clear sky was filled with the soft radiance of a full moon; a sweeter night never was sent upon earth. I walked for miles along the beautiful and lonely lanes, noting the banks of Cherokee roses making ready to burst into blossom in the hedges.

But I could think clearly of nothing but duels; and out of the list which memory spread before me was one which encompassed me fully. Years ago, when I was a child, there lived with us a handsome, dashing young man—my mother's brother—whom we children idolized. In the neighborhood was another young man—his friend; and by some unhappy fatality these two untamed spirits fell apart, and a duel came of it. My uncle was the victor, for his antagonist fell, with a bullet in his heart; but what a fearful victory was that! It had been kept a secret till all was over; and then my father was bowed with shame and my mother with grief. Upon the whole community rested a dark cloud, and at the funeral many an unaccustomed tear was shed. My uncle left the country and had a strange history—but that is irrelevant here.

All the details of this terrible tragedy passed in review before me. I was thinking upon it, and grieving dumbly over it, when—

"Stop, there!" quietly and firmly commanded a voice before me.

I halted; and there, in the full light of the moon, stood the cloaked figure of a man. His attitude was menacing. His slouch hat was drawn

low down over his face, and his long cloak covered his form completely. Still, there was something in his pose and in the tone of his voice that recalled almost forgotten memories.

"What do you want?" I asked. "I have very little money, but—"

He made a gesture of scorn. "It is not money I want," he answered; "it is a duel with you."

I was not so badly frightened as I would have expected myself to be; and not being much afraid, I had my wits at command.

"A duel," I asked, smiling. "Men fight only after a quarrel and to avenge an insult. I am not aware that there has been any trouble between you and me."

"Not directly," he replied; "but remotely there has been."

"Explain yourself."

"Eleven years ago your uncle killed me in a duel. I want satisfaction from you for that."

The substance of the challenge was so absurd that I could only laugh, and then give vent to a little raillery.

"It seems to me," I said, "that my uncle himself would be the proper person to challenge."

(His answer to this I must decline to print. It is sufficient to say that it was a satisfactory explanation of my antagonist's course in declining to challenge him. It was clear enough that I was the only male relative of my uncle who could stand in his place in this particular emergency.)

Strange to say, I regarded the affair as serious. Even though the stranger might not be the ghost of the dead man (and I did not believe he was), but was taking this way to frighten me, and perhaps have some sport out of me for the amusement of companions he might have in hiding close at hand, I felt that in any event I must fight him. A spirit of recklessness came upon me, and yet the absurdity of it all was apparent.

"I am willing to fight you," I said; "but you must reflect that a duel with pistols can not be fought without seconds."

"I am so well aware of the fact," he replied, with a smile, "that I have brought swords." Upon that he produced from underneath his cloak a bag, from which protruded two sword-handles.

All difficulties being cleared away, he slipped the bag from the weapons and exposed two beautiful rapiers. It so happened that I was something of an expert in the handling of this weapon, for from the foil to the rapier is an easy step.

Before accepting one of the proffered weapons, threw off my coat and my antagonist dropped his cloak. Then a very strange spectacle fell upon my vision; for whereas the man had been all black before, he was white now, and a faint, luminosity was emitted from him. We threw aside our hats, and there, in the full moonlight, I recognized him distinctly as the man whom my uncle had killed eleven years ago, grown not a day older, but youthful and virile, and yet unearthly of aspect, but apparently ponderable. For a moment I was helpless with dismay, and my sword-arm hung limp. He went upon guard, and waited for me to do the same. I delayed—I think it was fear that took the nerve from my arm.

"Guard," he cried, impatiently, "or I'll kill you! With that, he made a straight and vicious thrust at my breast. A quick retreat saved me. Realizing that my life was certainly in the issue, my old cunning returned, and, before he could recover to send home another lunge, I was on guard and had his rapier aloft. With that one touch the devil awoke in me, and the spirit of desperate combat worked in my veins. And what a splendid weapon I felt was in my hand! Never had I handled steel so lithe and responsive, and never was music sweeter than that I heard when our blades, flashing in the moonlight, slipped upon each other and rang upon the guards. We stood thus a moment; then he made a furious onslaught, doubtless intended to turn my nerve; but I was ready for him, and, after a few passes, during which I had been solely upon the defensive, I discovered that I had a serious advantage in skill.

In other words, unless an accident should happen, I held my man's life on the point of my rapier; but I did not want to kill him, nor even hurt him; so I called for a parley, and begged him to stop the silly encounter. He shook his head, and a malignant light shone in his eyes.

"But I am the more expert; I can kill you," I protested.

"Guard, —— you!" her cried, as his weapon came up.

I was ready for him; and, seeing that he was determined to have my life if he could, I went in to wing him. He was furious, and I was cool. He gave me an opening, and I ran my rapier through his jugular. I saw the point of my weapon enter his neck; but imagine my dismay when I felt no resistance at all, and had drawn out a blade as bright as ever! What could I think? He paid no attention, and yet I knew that I could not have been mistaken. But, though much confused, I determined to carry the contest to the end. We had hot and close fighting. Soon I had another opening, and ran him clear through the body.

Again I felt no resistance; again I drew out an unstained blade. What would any one have felt in so extraordinary a situation? I gasped and staggered back, dismayed and terrified. He came upon me furiously; the next moment I felt his rapier in my side. A blindness and a sickness assailed me. The moon swung across the sky and turned black, and darkness and obliteration overcame all my faculties.

When next I knew anything, I was lying in the shade of a tree at midday. The weather was far too hot for spring. The place was strange to me. I remembered the duel, and put my hand to my side. There was neither pain nor soreness. Then I discovered that there was no puncture in my shirt, and, what puzzled me more, I saw that the clothes which I wore were entirely unfamiliar to me. I got to my feet, feeling weak; but I went along a road, which was near, until I met a horseman. In reply to my questions, he made it clear that I was at least two hundred miles distant from the spot on which the duel had been fought, and that two months had passed since that strange event. Confused and ashamed, I went from the road and examined my side, and there I found an ugly scar, such only as a rapier could have made, and it was still red from recent healing. This scar is in my body now. Upon returning to my family (the college session having closed long since), I was welcomed as one returned from the grave, for the whole country had been searched for me. Afterward, I myself made a long and tedious search for some clew to my whereabouts during those blank weeks, but nothing whatever could I find, and there I was compelled to let the matter rest.

A COSTLY SUPERSTITION.

J. W. Bengough, in Toronto Grip.

DIRECT TAXATION.

FARMER—"What! pay a hundred dollars in cash straight out of my pocket? Never! I'll fight first!"

INDIRECT TAXATION.

"But, I'll tell you what, mister, you can take two hundred if you don't let me see you do it!"

OPEN TO ARGUMENT.

Archbishop Whately.

I have always held that two and two make four, yet if a person of known respectability came to me and said that he had discovered that they do really make five, I should certainly hear all his arguments.

THE APPEAL TO SINGLE COMBAT.

Spare Moments.

A certain lord had a board put up on some land belonging to him, with an inscription thereon to the effect that trespassers would be prosecuted. On taking a walk early one morning, he came across some newly-made footmarks, which he followed up, and eventually overtook the trespasser, who turned out to be a navvy, whereupon the following conversation took place:

"My man, do you know you are trespassing on my land?" said the lord.

"Oh," said the navvy, "is this your land?"

"Yes."

"Ah! And where did you get it from?"

"My father left it to me."

"And where did your father get it from?"

"My grandfather left it to him."

"And where did your grandfather get it from?"

"Confound your impertinence!" said the lord. "My ancestors fought for it."

"Oh, did they," answered the navvy, pulling off his coat and rolling up his sleeves; "well, I don't mind fighting you for it."

The noble lord suddenly remembered that he had another engagement.

A PETTIFOGGING DOG.

Dayton (O.) Workman and Farmer.

Congressman Allen, Representative from Mississippi, tells the following:

While practicing law in his native State, the case of a man whose dog had been shot by a neighbor, and who wished to obtain damages for him, was brought before the court.

Among the witnesses summoned to testify to the qualities of the dead animal was a slow-talking old darkey, familiarly known as "Uncle Sam."

"Did you know anything about this dog, Sam?" asked the counsel for the plaintiff.

"I reckon I did," replied Uncle Sam. "I've knowed him ever since he were a pup."

"Well, what sort of a dog was he?" asked the lawyer.

"He was a big yaller dog," replied Sam.

"Oh," said the lawyer, somewhat impatiently, "I don't mean how did he look. I mean what sort of a dog was he—could he hunt, was he a guard?"

"He couldn't do nothin' as I knowed on," replied Sam, slowly, "cep eat, an' sleep, an' lay 'round an' holler, an' make a fuss. Dat's what made 'em call 'im what dey did."

"And what did they call him," asked the lawyer.

"Why, sah," replied Sam, "folks called 'im Lawyer."

Men's deeds live after them—so do their mortgages.

ONLY A SQUAW AND HER BABE.

Dorothy Dayda in Evening Post.

The first faint trace of daylight is appearing, as the tired troopers, divested of heavy coat, canteen and cap, spurs and sling belt, creep upward through the snow and loose rocks to the place assigned each group along the edge of the bluff that affords protecting shelter from the wintry blast to the little Cheyenne village nestling in the bend of the frozen creek below.

Save the soft crunching of the snow beneath the pressure of hands and knees, perfect stillness prevails, and in a few moments more the village will be so completely surrounded that escape will be impossible, and daylight will reveal the uselessness of resistance. Then a quick return to the agency must be made, for the thermometer registers twenty-seven below, and even the horses, left far down in the canon, will soon perish for want of shelter.

But the eighty-three miles ride in the stinging cold has benumbed the sense of touch, and a bit of glary ice brings a trooper and his carbine rattling down among the loose rocks, while the shrill, snapping bark of the Indian dogs awakens the sleepy guard, and following this alarm, out from the teepees rush the redskins.

Believing that capture can mean naught else than death, the Indians take deadly aim with their Winchesters, then swiftly retreat to the only point left open by the troops, who, seeing their comrades falling, wait not for the word of command, but send in a destructive fire just as the last of the band, a Cheyenne squaw with babe and child, join the retreat.

A stray bullet shatters the mother's right arm, and but for the maiden's quick movement, the babe would have fallen. Forging swiftly ahead, the child does not see the mother hurled unconscious to the ground by a bullet that crashes through the right thigh, and she has almost reached the rocks when a leaden messenger of death touches her heart, and relaxing all hold on the babe, the little maiden staggers and sinks forward in a heap on the snow.

Daylight comes quickly, and the stillness that follows this deadly outburst is pierced only by the pitiful cry of the babe stretched on the icy crust, and helplessly appealing for the shelter and warmth of the mother's breast. And then the form of that mother is seen to move forward, worming its way gradually from side to side, and slowly but surely, inch by inch, lessening the distance between self and babe.

Fourteen minutes—an age—have passed, and she has crawled but half the distance, and now lies motionless with her face towards the bluff. An inexpressible agony that finds vent only through her eyes is more than human sight can stand, and dropping his field-glasses, a sergeant leaps downward to carry the babe to her side, and is shot dead before a dozen steps are taken.

The sun's rays bring no warmth, and the piteous cry is growing fainter and fainter. But the mother is again sinking her one hand through the crust of the snow, and dragging her wounded form forward; and reaching the babe, with an almost superhuman effort she rolls over on her back, in the movement divesting herself of the blanket that forms her only outer garment, and drawing the wee tot to her breast, tucks the blanket lovingly around the little body, and folding it in her arm, stills its murmur with a mother's touch. Then she places the fingers of her broken, dangling arm caressingly on the cold cheek of the little maiden.

When the Indians, chilled and heartbroken, raise a flag of truce, the soldiers hurry to the mother's side. But the baby's lips are tightly frozen to the icy breast, and mother and babe and little sister have crossed the Last Range.

TALENT.

The National Review.

Talent, cultivated or uncultivated, if it is only of average quality, is financially of little value. It becomes of value when it is above the average, and its value then will be found to increase in a geometrical, rather than an arithmetical progression. It is in this respect like diamonds or pearls, the relative values of large and small being out of all proportion to size, every increase in size adding to the price in a much greater ratio, until, like the Koh-i-noor and other historical gems, they become of almost priceless value. So it is with talent and skill. A man may have a talent for music, and may have bestowed upon it considerable cultivation. Up to a point it will only afford recreation to himself and pleasure to his friends, and at the same time be of very little market value, even though a not very wide gulf divides him from professionals receiving fabulous sums for their services.

Special professional skill or knowledge has proportionally very much greater value than average knowledge. In professions like those of law and medicine, there is so much ground to cover and so much knowledge to acquire that it is almost impossible in a lifetime to master every branch of the study and to keep pace with the new acts, judicial interpretations or medical discoveries which each year produces. To attempt to master the whole would usually result in general knowledge and skill of only average quality. It is the specialist who makes a reputation and a fortune. The great secret of professional success is to possess some branch of the skill or knowledge in a greater degree than the average of those in the profession, and if possible beyond all others. It is better for the individual, and certainly better for humanity, that a medical man, for instance, should devote himself heart and soul to the investigation and study of some particular form of disease, and thereby add to pre-existing knowledge and be himself in request because of his special skill.

It goes without saying that those who have natural talents and education have an advantage over those who have not, other things being equal. It is because other things are not equal that men of education sometimes fail to succeed, and are pushed aside in the race of life by others whose scanty information and moderate attainments are compensated for by energy, discretion and self-assertion.

JUSTICE, NOT CHARITY.

Ella Wheeler Wilcox.

All hail the dawn of a new day breaking,
When a strong armed nation shall take away
The weary burden from backs that are aching,
With maximum work and minimum pay.

When no man is honored who hoards his millions
When no man feasts on another's toil,
And God's poor, suffering, starving, billions
Shall share his riches of sun and soil.

There is gold for all in the world's broad bosom,
There is food for all in the world's great store;
Enough is provided if rightly divided;
Let each man take what he needs—no more.

Shame on the miser with unused riches,
Who robs the toiler to swell his hoard;
Who beats down the wages of the digger of ditches,
And steals the bread from the poor man's board.

Shame on the owner of mines whose cruel
And selfish measures have brought him wealth,
While the ragged wretches who dig his fuel
Are robbed of comfort, and hope, and health.

Shame on the ruler who rides in his carriage,
Bought by the labor of half-paid men—
Men who are shut out of home and marriage,
And are herded like sheep in a hovel pen.

THE EPISTLES O' AIRLIE.

Hech mon! Hae ye no read the Epistles o' Airlie? Whaur hae ye been leevin' gin ye hae na heard tell o' Hugh Airlie? Ma conscience, but it's a gran' buik—no that lairge ye ken, for it's no but 25 cents, but fu' o' hamely cracks an' pawky screeds aboot ane thing an' anither in guid braid Scotch. Mon, whan I got thon buik I jist lauched till I thocht a' wad dee. It fairly dings them a'. It tells a' aboot the adventures o' a chiel new tae the ways o' the kintra an' mony a ane wha has been in the varra same predeecament will ken hoo tae sympatheeze wi the puir birkie. Dinna fail tae speer at yer buik seller for the "Epistles o' Airlie," an gin he has na got it send 25 cents tae the Grip Printing & Publishing Co., Toronto.

THE MUMMY AND THE MARMOSET.

Many of our readers are no doubt familiar with the famous custom house decision of the French official in relation to the liability of Egyptian mummies to tariff duties. As reported at the time, some archæologists were transporting a few mummies from their ancient Theban tombs to England. Arrived at the French frontier they were detained by the customs inspector, who probably thought that the embalmer's handiwork that had lasted 3,000 years and was now being resurrected to come into destructive competition with the work of our present corpse preservers, was a most dreadful product, capable of exerting a ruinous competition *in saecula saeculorum*, and, hence, dutiable by all the principles of protective philosophy. He accordingly searched the schedules for some classification under which to tax the product of the Ptolomaic paupers; and the only heading he could find for the mummies was "dried fish." Accordingly they were so classified, the duty levied, and the country saved.

The subtle penetration of this official is equalled by the wisdom of an English railway guard. It seems that the famous naturalist, Frank Buckland, was once traveling on a train and had in his coat pocket a marmoset which, the guard insisted, should be sent to the baggage car under the rules prescribed for dogs.

"Perhaps you call this a dog too," said the disgusted naturalist, pulling a turtle out of his other coat pocket.

"Oh, no," explained the guard, "Cats is dogs, and monkeys is dogs; but a turtle, 'e's a hinseck."

HOW CELLULOID IS MADE.

Building Trades Journal.

A roll of paper is slowly unwound, and at the same time is saturated with a mixture of five parts of sulphuric acid and two parts of nitric acid, which falls upon the paper in a fine spray. This changes the cellulose of the paper into pyroxylin (gun cotton.) The excess of the acid having been expelled by pressure, the paper is washed with plenty of water until all traces of acid have been removed. It is then reduced to a pulp, and passes on the bleaching-trough. Most of the water having been got rid of by means of a strainer, the pulp is mixed with from 20 to 40 per cent. of its weight of camphor, and the mixture thoroughly triturated under mill-stones. The necessary coloring having been added in the form of powder, a second mixing and grinding follows. The finely divided pulp is then spread out in thin layers on slabs; and from twenty to twenty-five of these layers are placed in a hydraulic press, separated from one another by some sheets of thick blotting paper, and are subjected to a pressure of 150 atmospheres, until all traces of moisture have been got rid of. The material is then passed between rollers heated to between 140 degrees and 150 degrees F, whence it issues in the form of elastic sheets.

FASHIONABLE CRUELTY TO ANIMALS.

George William Curtis in Harper's Magazine.

It is a sharp comment on our semi-civilization that it was necessary in the city of New York to found a society for the prevention of cruelty to animals; but the necessity of the society is constantly illustrated in the treatment of horses. Their helpless dependence, their faithful service, their patient endurance were not enough to save them from the maltreatment of those who delight to describe themselves as a little lower than angels. We were forced to make laws to protect dumb animals from man's inhumanity.

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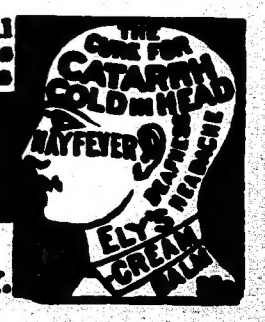

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SINGLE TAX LEAGUE OF THE UNITED STATES.

PLATFORM

ADOPTED BY THE NATIONAL CONFERENCE OF THE SINGLE TAX LEAGUE OF THE UNITED STATES AT COOPER UNION, NEW YORK, SEPT. 3, 1890.

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created equal, and are endowed by their Creator with certain inalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should be taken for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore no tax should be levied on the products of labor.

To carry out these principles we are in favor of raising all public revenues for national, state, county and municipal purposes by a single tax upon land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, state governments and the general government, as the revenue rom direct taxes is now divided between the loca and state governments; or, a direct assessment being made by the general government upon the states and paid by them from revenues collected in this manner.

The single tax we propose is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax, not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the single tax all values created by individual use or improvement would be excluded and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The single tax, therefore, would—

1. Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of taxgatherers, simplify government and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods o taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off and its value can be ascertained with greater ease and certainty than any other.

4. Give us with all the world as perfect freedom of trade as now exists between the states of our Union, thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalities now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth. It would leave everyone free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make overproduction impossible until all human wants are satisfied, render labor-saving inventions blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

With respect to monopolies other than the monopoly of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and gas supplies, etc., such business becomes a proper social function, which should be controlled and managed by and for the whole people concerned, through their proper government, local, state or national, as may be.

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MERIDEN.—Meriden single tax club. Meets second and fourth Fridays of the month at 7.30 p. m. at parlors of J. Cairns. 72½ E. Main st. President, John Cairns; secretary, Arthur M. Dignam.

SHARON.—Sharon single tax committee. Chairman, J. J. Ryan.

DISTRICT OF COLUMBIA.

Washington single tax league. President, Edwin Gladmon; treas., R. J. Boyd; sec'y, Wm. Geddes, M.D. 1719 G. st., n. w.

IOWA.

BURLINGTON.—Burlington single tax club. First Saturday of each month, 905 North 5th st. Pres., Wilbur, Mosena, 920 Hedge av.; sec. treas., Frank S. Churchill.

ILLINOIS.

CHICAGO.—Chicago single tax club. Every Thursday evening at 206 La Salle st. Pres., Warren Worth Bailey, 319 Lincoln av; sec., F. W. Irwin, 217 La Salle st., room 733.

SOUTH CHICAGO.—Single tax club of South Chicago and Cheltenham. Pres., John Black; sec., Robt. Aitchison, box K. K., South Chicago.

MASSACHUSETTS.

BROCKTON.—Single tax club. Meets Friday evenings corner Glenwood av. and Vernon st. Pres., Wm A. McKindrick; sec., A. S. Barnard, 54 Belmont st.

MINNESOTA.

MINNEAPOLIS.—Minneapolis single tax league. Every Tuesday evening, at the West Hotel. Pres., H. B. Martin, Woods' block; sec., Oliver T. Erickson, 2203 Lyndale av., N.

MISSOURI.

STATE.—Missouri single tax committee. Henry H. Hoffman, chairman. This committee is pushing a State single tax petition. Blanks sent on application. It is also forming syndicate for publication of local single tax papers throughout the United States at little or no expense. Write for circulars to Percy Pepoon, sec., 513 Elm st., St. Louis.

ST. LOUIS.—Single tax league.—Meets every Friday evening 8 o'clock in Bowman Block, n. e. cor. 11th and Locust sts. Pres. J. W. Steele Sec'y, L. P. Custer, 2717A Sheridan av.

NEW YORK.

Eastern District single tax club. Monthly meetings on the first Monday of each month, at 94 South Third street, Brooklyn. Pres., Joseph McGuinness, 133 S. 9th st., Brooklyn, E. D; sec., Emily A. Deverall.

Brooklyn Woman's Single Tax Club meetings, third Tuesday of each month at 3 P. M., at 198 Livingston street. Pres., Eva J. Turner, 566 Carlton avenue; Cor. Sec., Venie B. Havens, 219 DeKalb avenue.

OHIO.

DAYTON.—Free land club. Pres., J. G. Galloway; sec., W. W. Kile, 108 East 5th st.

PENNSYLVANIA.

GERMANTOWN.—Single tax club. Sec., E. D. Burleigh, 13 Willow av. Meets first and third Tuesday of each month, at Vernon Hall, cor. Main st. and Chelton av., at 8 P. M.

PHILADELPHIA.—Single tax society. Meets every Thursday and Sunday at 8 p. m. Social meetings second Tuesday, No. 30 South Broad st. Cor. sec., A. H. Stephenson, 240 Chestnut st.

POTTSTOWN.—Single tax club. Meetings first and third Friday evenings each month in Weitzenkorn's hall. Pres., D. L. Haws; sec., Geo. Auchy, Pottstown, Pa.

READING.—Reading single tax society. Monday evenings, s e corner 6th and Franklin sts. Pres., Wm. H. McKinney; sec., C. S. Prizer, 1011 Penn st.

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SPARE WOMEN

Thin women know how much beauty owes to plumpness. Beautiful women know how much it owes to comfort. Men do not think of these things very deeply; beauty does not seem to them to call for analysis.

What is thinness? Too little fat. You say you are losing flesh when you are getting thin. It is fat. You are losing fat; and fat belongs to health and comfort as well as to beauty.

If a woman imagines she cares more for beauty than for comfort and health, it is because she does not see that there is no beauty without comfort and health.

The means of beauty and comfort and health, to some who are thin, is CAREFUL LIVING and Scott's Emulsion of cod-liver oil.

A book on CAREFUL LIVING will be sent free to those who write for it to Scott & Bowne, Chemists, 132 South Fifth Avenue, New York.

Scott's Emulsion of cod-liver oil, at any druggist's, $1.